



## RESEARCH ARTICLE

# How corporate social (ir)responsibility in the textile sector is defined, and its impact on ethical sustainability: An analysis of 133 concepts

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**Abstract**

Transnational textile companies claim to have put in a place processes of corporate social responsibility to promote ethical behaviour in regard to the economy, environment, and populations within which they operate. However, their true conduct, behind the mask of marketing campaigns, may be better defined as corporate social irresponsibility. The objective of this study was to analyze and explore the processes of CSiR within the textile sector as being the rule and not the exception. A broad review of the available literature was carried out, both as a literal and conceptual analysis, covering 133 approaches to the hitherto undefined concept of CSiR. In addition, a Google frequency count was performed, with a saturated categorization using the five dimensions into which the CSiR processes are concentrated: ethical, legal, social, economic, and environmental. The methodology used was based on a higher order association of these hierarchies, for which a triad model was established, allowing the most representative combinations to be identified. This methodology demonstrated that the environmental dimension is of residual character, while allowing the definitions of greater weight and scope to be extracted. From these, it was inferred that the current concept of CSiR is best defined in a three-fold legal-social-ethical category, based on its frequency of use in Google, its effective application, and scope. The definition provided by this study may contribute to the improvement of the ethical processes of entrepreneurship and CSR by highlighting their taxonomy of inconsistencies, rather than focusing on the preconceived benefits of their actions.

**KEYWORDS**

corporate social irresponsibility, ethics, fashion, globalization, Google, sustainability, textile sector, transnational companies

## 1 | INTRODUCTION

The textile sector has experienced extraordinary development. New materials are continually being created, together with innovative techniques of management, production, and distribution. Marketing processes, social impact, human rights, and fashion are all subordinated to

a new rule: commerce. Acts of corporate social (ir)responsibility are derived from this by both act and omission in equal measure. Transnational companies (TNCs) of the textile industry assent to processes of globalization, which allow them to fulfil any objective they choose (Luque, Hernández Zubizarreta, & de Pablos, 2016b). Whenever a new project is to be rolled out, TNCs are able to bring states and supranational

organizations into line with their interests. In order for this model to work, worldwide chains of production have been created, involving thousands of suppliers, in which the control and monitoring of CSR, social impact, pollution, and human rights prove both impossible and often irresponsible, due to a general lack of resources and credibility. These chains are built around the requirements of TNCs, which intrinsically avoid any direct or indirect liability for any element of their supply chains, despite their complete interdependence in most cases. They enjoy the profits of this situation, while externalizing risks and responsibilities through complex arrangements which favour their activity (International Labour Organisation, ILO, 2015). From this position, TNCs have been able to develop made-to-order labour regulations and social and human rights arrangements, leading to a corporate ethic which is far removed from that which most ordinary people would recognize.

In parallel to this, a dominant trend has emerged among economists to see public-sector corruption as more significant than that of the private sector, as if either of the two might be regarded as a special case. This circumstance is leveraged by TNCs in order to evade public scrutiny, based on a self-legitimizing morality, lacking liability, and invoking the ethical authority of the private sector (Hodgson & Jiang, 2008). Legislation favourable to commercial development is created with the purpose of eclipsing the real needs of society, taking advantage of the subordinate workforce, and material resources of developing countries. It is widely acknowledged that TNCs use the processes of CSR as a mere business strategy (García-Rodríguez, García-Rodríguez, Castilla-Gutiérrez, & Major, 2013). Meanwhile, they fail to practice due diligence in the establishment of effective environmental protection commensurate with the footprint such enterprises leave on the natural environment (Moore & Ausley, 2004). As stated by the United Nations Economic Commission for Europe, UNECE (2018):

*The fashion or apparel industry has an often underestimated impact on the development of our planet. This \$2.5 trillion-dollar industry is the second highest user of water worldwide, producing 20 percent of global water waste. The production of one cotton shirt requires 2700 Liters – the amount a person drinks in 2.5 years. 10 percent of the global carbon emissions are emitted by the apparel industry and cotton farming is responsible for 24 percent of insecticides and 11 percent of pesticides despite using only 3 percent of the world's arable land.*

Society is faced with the concept of corporate social irresponsibility, despite the general cultural trend toward being more responsible. Organizations know very well that a good reputation has a strong impact on consumer behaviour (Alvarado & Schlesinger, 2008; Boccia, Malgeri, & Covino, 2019) and a corresponding impact on dividends, hence their efforts to be and seem responsible (Hopkins, 2016). By analogy, there exists an equally strong motive to employ irresponsible methods, provided the end goal is viewed as socially acceptable (Lipset & Lenz, 2001).

Given their tendency to favour private profit over moral scruples, all organizations deal with the processes of social irresponsibility.

Among the most prominent of these are the encouragement of unethical conduct, the establishment of made-to-order legislation, and the engendering—by act or omission—of the processes of corruption. These last are the most predominant and systemic, despite the acknowledgement by corporations of the harm that these cause, and their attempt to offset their worst effects through socially responsible activity (Luque, Hernández Zubizarreta, & de Pablos, 2016a). Irresponsibility may become normalized or institutionalized, as Peirce (1878 p. 294) contended: “The essence of belief is the establishment of a habit,” and it is often seen that the benefits of corruption are greater than its costs (Huntington, 1956; Leff, 1964). A socially irresponsible act results in the receipt of a private profit to the detriment of the total system (Armstrong, 1977) and, by implication, all derived benefits lie outside of the law (Kaufmann, 1997). In general terms, corruption has a negative impact on a country's growth due to the reduction in the level of investment (Mauro, 1995). Nevertheless, irresponsible behaviour, far-removed from the accepted practices of solidarity demanded by most of society, is capable of generating considerable private profit. This contributes to a decadent culture within TNCs, both in the actions of managers and directors and by the complicity of related individuals who stand to benefit. Therefore, it is understandable how certain types of conduct become widespread, including theft, the abuse of weak legislation, the creation of new regulations for private benefit (for example, to manipulate acceptable pollution limits or to use certain chemicals), premeditated negligence, the deliberate omission of the results of scientific studies, and the imposition of industry standards, the monitoring of which proves impossible.

It should be remembered that TNCs are adept at complying with regulations which they themselves propose, while avoiding those inconvenient studies which would tarnish their reputations (Johns & Oppenheimer, 2018). This circumstance stands in contrast with the majority of public universities, which are forced to carry out their research on a limited budget due to a lack of resources and other hindrances placed in their way—few companies wish to sponsor research projects that cast their business ethics into doubt or harm their dividends.

Markets are social institutions, and most are partially structured around legal regulations (Chang, 2002; Fligstein, 2001; Hodgson, 1988; Lowry, 1976; McMillan, 2003), although it should be borne in mind that all that is legal is not necessarily ethical. It follows that an analysis, and if possible, a unified definition of CSiR processes, must be established, with the goal of generating certainty. It is also necessary to consider the clash of interests between TNCs and the majority of private citizens in order to fully comprehend the various dimensions which intervene in CSiR. In addition, the interdependence of these dimensions needs to be understood, as well as the many contributing factors which lie behind them.

Hitherto, the concepts associated with CSiR appear scattered and almost vague in the literature. Hence the objective of this research, which consisted in an analysis of the processes of corporate social irresponsibility, takes into account their interdependent and dynamic character. The basis of the research was a thorough analysis of academic texts published by researchers and experts on the diverse but related topics of business ethics, processes of corruption, corporate

management, the textile industry, globalization, human rights, social science, transnational corporations, sustainability, environmental impact, and corporate social responsibility. From this, 133 theoretical approaches were collected, all of which are compiled in the appendix to this article. In the next stage, a Google frequency count of these approaches was performed, applying a dual categorization in order to accurately establish which are the dimensions to be considered CSiR, and which are not to be considered relevant due to their weighting and/or current level of representation (Dahlsrud, 2008). On this analysis may be built a theoretical concept, which is reliable, contextualized, and adapted to the new models of corporate management and production, and their intrinsic weaknesses. The process of using searches within the Google matrix facilitated the understanding of the real impact of each definition and allowed the analysis of a significant proportion of this complex phenomenon. It was furthermore possible to analyze the necessary contributory factors which lead to the processes of corporate social irresponsibility, as well as to its institutionalization and regulatory construction.

This well-grounded definition of CSiR may be used as an instrument to determine whether those companies and bodies which style themselves as being responsible are indeed as they claim or whether their conduct may be shown to be the opposite of their corporate image.

## 2 | CURRENT METHODOLOGICAL FOCUS ON THE PROBLEM IN QUESTION

The academic community has carried out intensive research with the purpose of studying, defining, and conceptualizing the processes of CSR, yet has neglected aspects which negatively influence these processes or which, of themselves, engender socially irresponsible behaviour. Many of the definitions of CSR are inadequate at contemplating all of the implications, adaptive processes, and social realities, which they claim to comprehend (Carroll, 1999; Crane, 2008; Schwartz, 2017). Their conceptualization may even be interfered with by TNCs, supranational bodies, or elitist business schools, whose purpose is to yield returns that are far removed from social and even corporate interests. Some analyses and studies have tackled, albeit obliquely, some part of this question, but none has addressed the whole issue from all angles or from a multidisciplinary perspective, because they overlook the many interconnections and exogenous elements involved. To achieve this, a definition would need to be established—or at least approximated—through theoretical reasoning, which would raise epistemological problems (Fourez, 1994), including the difficulty of providing generalized solutions to the many questions and dilemmas which naturally arise from this issue (Flick, 2014; Johnston & Beatson, 2005).

Some approximations to a definition may be pointed to, such as the study of different aspects of corruption by Jain (2001), that of Heidenheimer (1989), of Montaner (2005), and of Luque (2018), which deal with the effects of the breaking-down of the principles upon which society is based (Spinellis, 1995), and the resulting illegitimate use of public authority for private gain (Morris, 1991). Others have

dealt with narrower or more specific aspects of corruption. For example, the contention that there is currently a crisis in the legitimacy of the rule of law in social-democratic states (Calera, 1997), which leads to regulatory deconstruction and the rise of hegemony (Shamir, 2007), or that expenditure on education is cut back in unequal measure (Mauro, 1997), while the processes of social and economic globalization advance, devoids of all ethical considerations (Beck, 1998; Passet, 2013), which in turn leads to the concentration of wealth in fewer pockets (Harvey, 2007). Other studies have concluded that one part of the population suffers a process of exclusion by the social and economic majority (Sassen, 2015), at the same time as experiencing the consequences of protection of commercial rights over human rights considerations (Hernández Zubizarreta & Ramino, 2016), and that political and commercial mechanisms are established for the protection of investments against any form of litigation, principally through the use of arbitrage tribunals and commercial treaties, which lack any semblance of equity or business ethics (Teitelbaum, 2010).

For irresponsible corporations, the processes of CSR and considerations of human rights are a part of business. Indeed, the less effectively they are applied and promoted, the greater the profit for those who encourage this behaviour (Gavaldà & Carrión, 2007; Hernández Zubizarreta, 2009a, 2009b; Prasad & Holzinger, 2013); to further develop this idea, Cantú Rivera (2013, pp. 331–335) asserts, “[...] businesses will be favoured by an environment in which compliance with human rights becomes the rule and not the exception.” The processes of CSR encourage certain negative approaches to marketing, such as the *washing* of the corporate image, the masking of any information that is negative for the company, and the exaggerating of positive aspects of business activity at the expense of any information that could harm the corporate image and dividend. In India, for example, one of the leading textile-producing nations, this circumstance is given free rein. There, micro, small, and medium-sized enterprises make up at least 45% of industrial output, 40% of exports, 42 million job opportunities, and 8,000 good-quality products manufactured for local and global markets, all while maintaining a high degree of informality (Mathiyazhagan, Govindan, NoorulHaq, & Geng, 2013). This implies that the processes of CSR are both ephemeral and are oriented toward a vast corporate machinery with the capacity to impose its model of self-sufficiency on all of the parties concerned.

TNCs have no need to carry out their production in places with the kind of solid legislation, which creates certainty and prevents abuses of the environment and labour relations. They choose rather to encourage a lack of liability and exogenous control by making these, as a rule, voluntary concepts to be opted into, or out of (Saage-Maaß, 2009). A clear example of this arbitrary behaviour is the Global Compact (Ruggie, 2001): through this voluntary agreement between the United Nations and business organizations, the parties claim to undertake processes of protection, respect, and reparation, yet fail to specify how, with what means, or by whom these (ir)responsible actions are to be supervised.

In view of all these issues, it is necessary to analyze irresponsible business actions through the approximation and delimitation of the corresponding concept of CSiR. In this way, confidence in the sector

may be promoted, and a basis may be provided for organizations to develop a suite of remedial actions designed to prevent possible adverse consequences. It is well documented that it is the companies themselves—as well as supranational bodies which legislate in favour of voluntary arrangements without liabilities—which set the limits of their own social, and even criminal, responsibility. To safeguard this situation, they develop efficient processes of risk outsourcing to any destination eager for investment and make use of practices such as social and environmental *dumping*, corruption, and a lack of ethics. At the same time, textile corporations are adept at disguising such conduct through a careful management of their corporate image and a projection of their modernity through their fashion garments.

### 3 | ANALYSIS AND DISCUSSION

#### 3.1 | Establishing the dimensions and codifying scheme

The dimensions were selected and classified following a careful consideration of the depth and scope of interconnectivity in the present object of study. Consequently, these interrelated concepts were grouped together using the following five dimensions: economic, social, environmental, legal, and ethical (Table 1) (Torugsa, O'Donohue, & Hecker, 2013; Visser, 2006).

The ethical dimension refers to the lack of commitment by organizations toward socially responsible behaviour. It is associated with a loss of leadership, of willingness, and humanity on the part of corporate directors or public officials toward all interested parties, but especially toward the weakest members of the chain of production, such as workers (including subcontractors and third-party companies), communities, and toward the natural environment in which their activity takes places, at the same time as exerting their power and influence over each of these.

Various corporate *values* may be discerned, independent of one another, but with a single common denominator: to increase profit over ethics. Organizations develop their activity continuously and dynamically, prioritizing always what is achieved—the end product and its profits—over how it is done. This in turn feeds back to the lack of ethics, where processes of corruption become normalized, or even legalized, highlighting the total lack of moral legitimacy.

The economic dimension possesses a marked organizational component. Within this, it is assumed that new models of production and business management, such as delocalization, outsourcing, and the tendering of labour and environmental rights,<sup>1</sup> have a negative impact on the workforce and communities.

The social dimension encompasses the relation between supranational bodies and enterprises and the public—and potential clients—

<sup>1</sup>TNCs set the costs that they are prepared to accept by establishing the conditions and responsibilities of their subcontractors and affiliates. A direct correlation between these costs and the consideration given to labor and human rights is defined. The lower the acceptable costs—together with the effect of setting up production in failed states with high levels of corruption and a voracious appetite for investment—the worse the conditions for the workforce. Bidding on price and rights occurs even between factories of the same brand in the ceaseless struggle to secure the next order.

**TABLE 1** Dimensions, codification, and searches related to CSiR

Dimension	Codification of the definition	Example of the search string
Economic	Economic or financial aspects that affect and encourage processes of CSiR	“lack of contribution to economic development” “financial globalization” “imperfect market” “investments in warring states”
Social	Relation and effects between industrial developments and society	“liquid society” “ceaseless promotion of consumption” “social fragmentation” “forced migrations”
Environmental	Natural surroundings	“environmental risks” “toxic waste” “respect and care for the environment” “relation of industry to the processes of pollution” “derived collateral damage” “customized environmental legislation”
Legal	Relations established by law which produce asymmetries	“Protection of economic rights over and above human rights” “employment instability” “lack of rights and employment deregulation” “weakening of regulatory and monitoring bodies”
Ethical	Lack of principles and rules under which business processes are regulated	“States and enterprises deny their obligations” “Transnational corporations violate human rights” “corporate corruption” “continual reduction of costs”

Source: author's own data.

through the ceaseless promotion of consumption (Luque, 2017), exacerbated by the decreasing durability of textile garments and carefully planned obsolescence (Nature Climate Change, 2018). On the other hand, the lack, and occasionally complete absence, of social dialogue creates a de facto regulatory asymmetry, which benefits the processes of globalization. These circumstances have an impact on the living conditions of the population: directly, due to their fragile employment and inadequate salaries, and collaterally, through the permeation of TNCs into the daily life of society at every level.

The environmental dimension consists in the lack of a harmonized development within the many diverse ecosystems in which textile corporations operate. These are affected by humans at the individual level, and through the development of the industrial activity of TNCs (Alier, 2015). Businesses participate in the deterioration of the environment through the emission of pollutants, the production of large quantities of waste, and the neglect of recycling and reuse procedures (Browne, 2015; Kant, 2012). They also contribute to the processes of *extractivism* through legislation, which ignores the common interest, and which implicitly affects the social and economic order on an unprecedented scale. The textile industry is one of the largest and most polluting in the world, and in addition uses chemicals which have devastating consequences for the environment and for individuals (Chen & Burns, 2006; Gallezot, 2012; Oliveira et al., 2013).

The legal dimension may be understood as the implantation of legislative measures to suit vested interests, while frequently undermining the common interest. This is most clearly seen in the processes of liberalization, deregulation, lack of competition, written-to-order legislation, the practice of obscurantism by lobbies, the limitation of democracy, privatizations, taxation reforms, prioritizing economic protection over the protection of human rights, free-trade treaties with abusive clauses, the imposition of arbitrage tribunals with the object of undermining national policies as an instrument of control over states, and deliberate wage-capping. Often, empirical evidence is ignored, which would combat such processes, making it pragmatically impossible to undertake a process of restitution when faced with such an avalanche of legal, economic, political, and journalistic measures, all concentrated behind the interests of transnational textile production.

### 3.2 | Sequential codification: From Google to the definition of CSiR

Based on a comprehensive search of literature related to the processes of CSiR, the number of dimensions that react to a given set of search strings was defined, as exemplified in Table 1. The context in which this approach was established was the thorough study and interpretation of academic texts developed by experts in the field, from which a total of 133 units of analysis (UA) were extracted. These were separated to saturate five distinct categories: ethics (Eth), legal (Leg), economic (Eco), social (Soc), and environmental (Env).

Each UA was identified by its author and year of publication (bibliographic citation). The first step was to locate citations in the database ranging from 1910 to 2018 (by year of publication). This showed the number of times that a reference had been used by another researcher in academic papers and official reports. This methodological phase was carried out between the months of January and May 2018<sup>2</sup>. Therefore,

<sup>2</sup>The number of times a particular citation is published was conditioned by the period in which this frequency was measured. It was assumed that the absolute frequencies thus obtained may either grow or remain the same while others increase, resulting in a decrease in the relative frequency. The validity of the experiment is subject to the time in which this exploration of the frequency of appearance of a particular construct is carried out. Rather than being an impediment, this aspect represents the essence of the dynamics of CSiR.

for this period, a certain frequency of occurrence in the database for each UA was included (see Appendix A), which was labelled  $f_i$ .

The coding of the five dimensions referred to above (Eth, Leg, Eco, Soc, and Env) formed the basal, or first order. To explain the weighting of each category within this primary analysis, the number of times that it was encoded within the 133 UA was counted (Table 2).

The existence of five distinct hierarchies divides the  $f_i$  obtained into the corresponding dimension  $j$ , that is, the absolute frequencies  $f_i$  of a unit of analysis  $k$  associated with a category  $j$  ( $j = 1, \dots, 5$ ). Thus, it was possible to obtain the number of repetitions, and the relative weighting of each dimension  $j$  by applying Equations 1 and 2 respectively:

$$CD_j = \sum_{k=1}^Y f_{kj} \tag{1}$$

where  $CD_j$  is the range of each dimension  $j$  and  $f_{kj}$  is the frequency of appearance in Google of each unit of analysis  $k$  in a single dimension  $j$ .

$$\%PD_j = \frac{CD_j}{\sum_{i=1}^X f_i} \cdot 100, \tag{2}$$

where  $PD_j$  is the relative weighting of each dimension  $j$ , expressed as a percentage, and  $f_i$  is the absolute frequency of appearance in Google of each unit of analysis or bibliographic reference  $k$ .

The values obtained from Equations 1 and 2 are shown in Table 2. By way of example, the magnitude of the social dimension  $CD_3$  is 1,345, which corresponds to the sum of all the  $f_{k3}$  up to a total of categorized units of analysis  $y$  contained within it. Its relevance to this study was then deduced from its relative weighting, that is, as the relation between the previous value and the sum of all the absolute frequencies designated as  $\%PD_j$ .

Table 2 shows that the ethical dimension ( $j = 1$ ) has the greatest weighting, as is represented by 0.98 units, compared with the environmental dimension ( $j = 5$ ), which equates to 20%, or 0.2 units.

#### 3.2.1 | Grouping of higher order data: A triad model

In order to bring greater rigor to the model, the number of distinct UA (and their associated  $f_i$ ), which belongs to any of 5, 4, 3, 2, or 1 categories, was counted. The results of this count are shown in Table 3.

This second analysis aimed to find how many UA were encoded with five dimensions, four dimensions, and so on, and group them. In establishing the higher level, new weighting proportions emerged in

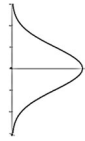
**TABLE 2** Range and relative weighting of each dimension

$j$	Dimensions	$CD_j$	$\%PD_j$
1	Ethical	2,418	98
2	Legal	1,480	60
3	Social	1,345	55
4	Economic	1,216	49
5	Environmental	495	20

Note. Source: author's own data.



**TABLE 3** Number of higher order UA and representative %

No. of codified dimensions	Number of higher order UA	Weighting in the Google count (%)	Distribution
5	5	4	
4	20	14	
3	60	49	
2	41	29	
1	7	4	
Total = 133		Total = 100%	

Note. UA, units of analysis.

Source: author's own data.

a distribution, which resembles a Gaussian probability curve (Table 3). The underlying concept is that a section of the bell curve may be identified in which the candidates with the greatest contribution to the processes of corporate social irresponsibility are concentrated. For the purposes of this study, these correspond to any UA codified by any three dimensions as defined in the first stage analysis. Consequently, a triad model resulted (Table 4).

**TABLE 4** Triad model and weighting fraction

No.	Triads	Number of UA included	Weighting fraction (%)
1	Legal · Social · Economic	0	0
2	Ethical · Legal · Economic	12	22
3	Economic · Legal · Environmental	0	0
4	Ethical · Legal · Social	19	35
5	Legal · Social · Environmental	0	0
6	Ethical · Social · Economic	14	26
7	Social · Economic · Environmental	0	0
8	Ethical · Legal · Environmental	8	9
9	Ethical · Social · Environmental	5	5
10	Ethical · Economic · Environmental	2	2

Note. UA, units of analysis.

Source: author's own data.

According to the laws of combinatorics, five first-order categories, grouped by threes, result in 10 distinct triads. The number of UA that make up each triad was counted, as well as their level of representation (or fraction of the weighting, as a percentage). The importance of Table 4 is not the fact that triads 2, 4, and 6 are the most representative, but rather that the environmental dimension is shown to have a residual weighting within CSiR processes.

Table 5, similar to Table 4, sets out both the different higher order hierarchies, which emerged through the application of this method, as well as those which did not. Additionally, and in accordance with the category weightings already obtained during the previous stage (Table 2), it shows the relative importance of each triad as an algebraic sum of their individual weightings.

Tables 4 and 5 provide analogous and complementary information, which allows the selection of higher order UA. This in turn has the aim of inferring an unambiguous context, which draws together the complex processes of CSiR, which currently operate in the real world. The final codification, therefore, was obtained from the 19 UA pertaining to the Ethical-Legal-Social triad, from which those with a  $f_i \geq 35$  were selected as being the most representative (Table 6).

The underlying concept in these 6 UA candidates is that many regulations, mechanisms of compliance, and important legal structures are incapable of appearing spontaneously through the interaction of individuals and enterprises, rather they must be put into effect by a third party, be that a state or a respected institution (Mantzavinos, 2001; Sened, 1997). As a result, the processes of corporate social responsibility must recognize the weakness of their regulatory efficacy (if indeed they ever had any at all), assenting to improvements in existing compulsory legislation, rather than attempting to replace it (Luque et al., 2016b). However, in parallel to this, through a self-determination of what constitutes illicit corporate behaviour, a paralegal system has been constructed, which sets its own limits of acceptable conduct in accordance with the business's own interests. This often results in a perversion of what should be the true aim of improving legislation through a real and voluntary commitment to social responsibility, proportionate to both the profits derived, and the negative impact of the economic activity. As Oliván (2015) contends,

**TABLE 5** Triad model ordered from greatest to least relative importance

	Triad	Ethical	Legal	Social	Economic	Environmental	Relative importance ( $^{\circ}/_1$ )
Appearing	4	0.98	0.6	0.55			2.13
	2	0.98	0.6		0.49		2.07
	6	0.98		0.55	0.49		2.02
	8	0.98	0.6			0.2	1.78
	9	0.98		0.55		0.2	1.73
	10	0.98			0.49	0.2	1.67
Not appearing	1		0.6	0.55	0.49		1.64
	5		0.6	0.55		0.2	1.35
	3		0.6		0.49	0.2	1.29
	7			0.55	0.49	0.2	1.24

Source: author's own data.

**TABLE 6** Final codification

No.	Source	Concept	$f_i$	Dimension
23	Tokmann (2012)	Increased deregulation of labour relations in the workplace	48	Ethical Legal Social
94	Barcellona (1992)	Current law is taking on new powers in the interests of a coexistence that removes all foundation of justice, becoming a mere artifice, playbook, and a space for negotiating conflicting economic interests. Law is to be emptied of all content, becoming pure formality.	42	Ethical Legal Social
86	Hassel (2008) Vogel (2008)	The emergence of a private system of labour governance, without determining who is subject to it, overrides certain aspects of the legal and jurisdictional framework.	38	Ethical Legal Social
16	Prandi and Lozano (2010, p. 94)	States and international organizations do not usually have the institutional capacity to identify and guide individual companies through the process of establishing peace. TNCs sometimes take this task onto themselves.	35	Ethical Legal Social
27	Saundry and Turnbull (1999)	Employers, as well as different governments in charge of public administration, have traditionally attempted to reduce the labour costs of production, avoiding unionization at the same time as outsourcing to small and medium enterprises. Even the ILO, an organization originally charged with the detection and correction of workplace problems and abuses (detection-legislation), has been rendered inactive, due to various factors such as the rise of the WTO, the IMF and the TNCs.	35	Ethical Legal Social

Note. ILO: International Labour Organisation; IMF: International Monetary Fund; TNCs: transnational companies; WTO: World Trade Organization.

Source: author's own data.

*Self-control does not exist. The only possible control is that which is exerted from outside, and for that a strong state is required. For this reason CSR models end up being, despite the good intentions often present, nothing more than paper and ink. The solutions must come both from real systems of control over businesses, and from the establishment of true state responsibilities.*

## 4 | CONCLUSIONS

TNCs and many of their collaborators, such as governments and supranational organizations, have common interests, which have a positive effect on their income, all based on a common denominator: committing irresponsible acts without liability. The ethical consequences of this behaviour are capable of blurring the limits, or even of making a travesty, of socially acceptable conduct. CSiR engenders the weakening of personal and professional morals and, therefore, institutional values. This leads, in turn, to greed, improper conduct, fraud, and bribery: in short, a lack of ethical and moral legitimacy. The identification of both intrinsic and extrinsic processes of CSiR is vital to the correct functioning of organizations. Furthermore, for the good of both enterprises and consumers, it is necessary to prevent situations which directly affect the reputation of corporations through the loss of respect and public credibility in moral and legal conflicts. In the current climate, consumers are generally not prepared to continue giving their custom to a company, body, or government, which encourages irresponsible behaviour, whether by act or omission.

The processes of CSiR arise from premeditated and poorly judged decisions focused on obtaining some benefit, which, though sometimes legal, is always immoral. This is an emerging tendency, associated with developments grounded in recent problems. In response to this, TNCs must not be asked to draw up a list of commandments regarding socially irresponsible behaviours; rather, they must deal with their implications and the factors that encourage this conduct. Such an approach may prevent them from repeating this behaviour and the orchestrated marketing campaigns which mask it. To achieve this, they must focus on each of the dimensions discussed here—economic, social, environmental, legal, and ethical—and pursue them with a sense of equity, solidarity, and ethics, in the conviction that what is good for the common interest is good for business.

The real challenge for TNCs, and all other classes of organization, is not the establishment of an unequivocal definition of the concept of CSiR, but rather it is to understand that CSiR is a dynamic phenomenon associated with a continually shifting context. This aspect must necessarily be acknowledged by any business, which places a value on ethics, as well as by local, national, or supranational administrations whose contribution to actions of corporate social irresponsibility, by act or omission, has become a leitmotif.

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## APPENDIX A

The table set out below shows the source of the definitions of the processes of corporate social irresponsibility, the concepts related with each author, and the dimension to which each belongs.

**TABLE A1** Categorization of the concepts of corporate social irresponsibility

Source	Concept	Absolute frequencies	Dimension
Hernández Zubizarreta and Ramino (2016)	Protection of economic rights over human and environmental rights.	33	Economic Legal Social Environmental Ethical
Chesnais (2001)	Financial globalization pushes much of the population out from the system as there is a different regulatory order for people.	70	Economic Legal Social Ethical
Naredo (2004, p. 12)	Symmetrical power shift from states to equally hierarchical and centralized organizations such as TNCs.	9	Legal Ethical
Gómez (2012)	TNCs, through the market and by their ties to the financial sector, become agents of power that control according to their own interests.	7	Economic Ethical
Martínez (2008)	Over-information provided by TNCs about their interests and benefits, while omitting data on the product processing conditions.	5	Economic Ethical
Castles and Delgado Wise (2012)	Workers from less developed countries become part of global value chains controlled by TNCs.	4	Economic Social
Navarro (2013, 2017)	Investments are guaranteed for the TNCs, for example by miscalled free trade agreements.	7	Economic Legal Ethical

(Continues)



TABLE A1 (Continued)

Source	Concept	Absolute frequencies	Dimension
Ziegler (2013)	The market is imperfect and uneven, it is dominated by great economic and political <i>de facto</i> powers which frequently threaten states with significant sanctions, exclusions and international bans as if there were no such thing as CSR.	37	Economic Legal Ethical
Hilferding (1910 p. 337)	The formerly separated sectors of industrial, commercial and merchant bank capital are brought together under the common management of high finance.	35	Economic Ethical
Anderton and Brenton (1999)	Textile imports from low-wage countries have contributed significantly to lower wage-costs and to the employment of relatively less skilled labour, e.g., in the United Kingdom.	4	Economic Social
Glass and Saggi (2001)	The reduction in costs by adopting production technologies in low-wage countries, the increase in the taxes on production in countries with high wages, and the increase in production subsidies or subsidies for adopting technologies in countries with low salaries are the main factors that explain increases in international outsourcing.	35	Economic Social
Barnett and Muller (1975)	The men who run the global corporations are the first in history with the organization, technology, capital and ideology to make a credible try at managing the world as an integrated unit.	56	Economic Legal Ethical
Werner and Weiss (2006)	If a market becomes even a little more expensive for a TNC due to social improvements, they immediately move on to another. Therefore, if a country raises its social standards, it runs the risk of investors decamping to a neighbouring country.	63	Economic Social Ethical
Hallé (2012)	Throw-backs to colonialism by states hungry for investment which offer TNCs their infrastructure and a docile population.	4	Economic Social Ethical
Salazar and Beluche (2011)	Structures of exploitation and inequality in the value chain of outsourced textile and footwear manufacture—so-called <i>maquilas</i> —affect labour rights.	6	Legal Social Ethical
Prandi and Lozano (2010 p. 94)	States and international organizations do not usually have the institutional capacity to identify and guide individual companies through the process of establishing peace. TNCs sometimes take this task onto themselves.	35	Legal Social Ethical
Oliván (2011)	New society based on the de-radicalization of social conflict, a high-level of public intervention and mass consumption.	3	Economic Social Ethical
Tripathi and Gündüz (2008)	Private sector investment in a country in a state of conflict, even when the promotion of peace is favoured.	26	Economic Social Ethical
Baylos (2015)	The world of consumption invades the space of communication, and this is primarily dominated by media <i>embedded</i> in economic power, which not only do not question the global consumption of these <i>branded</i> goods, but largely subsist through advertising revenues or other forms of finance.	5	Economic Social Ethical
Standing (1997) and Thelen (2003)	Globalization poses problems for the processes of collective bargaining.	25	Legal Social Ethical
Alier and Jusmet (2015)	The impact of trade and the accelerated exploitation of resources transcend regions and states, becoming a global problem. Additionally, TNCs foment local conflicts which in turn encourage the global economy to operate at the limits of ecosystems.	16	Economic Legal Social Environmental Ethical
Iglesias (2015, p. 3)	The globalizing tendencies of the modern world have enormous potential benefits for humanity, but they carry with them the dangers of clashes and conflicts due to their perverse impacts on people and states. Only our values, traditions and cultures will allow us to sail through such turbulent waters.	3	Economic Social Ethical

(Continues)

TABLE A1 (Continued)

Source	Concept	Absolute frequencies	Dimension
Tokmann (2012)	Increased deregulation of labour relations.	48	Legal Social Ethical
Beck (1998 p. 81)	Globalization engenders fragmentation processes, which can put paid to the existence of local communities.	8	Economic Social Environmental Ethical
Sebastio (2014)	It is the responsibility of governments, factory owners and international brands to make every effort to ensure dignified and safe working conditions within factories.	5	Social Ethical
Goldberg (2015)	In Argentina the distribution of the value chain follows a highly asymmetric pattern. For example, the manufacturer (the brand) pays the owner of the illegal textile workshop approximately 3.12% of the final value of the garment, of which 1.8% is paid to the worker. According to the same estimates, the raw material represents 11% of the final value; the intermediary, if any, <i>bites off</i> 19.5%; in taxes, the brand pays 21.9%, while 10.4% goes in rents. The result of the chain equation: the profit of the brand varies between 54% and (if there are intermediaries) 34%. Consequently, the main beneficiaries in this chain of over-exploitation of the clothing industry are the big brands.	12	Economic Social Ethical
Saundry and Turnbull (1999)	Employers, as well as different governments in charge of public administration, have traditionally attempted to reduce the labour costs of production, avoiding unionization at the same time as outsourcing to small and medium enterprises. Even the ILO, an organization originally charged with the detection and correction of workplace problems and abuses (detection-legislation), has been rendered inactive, due to various factors such as the rise of the WTO, the IMF <sup>a</sup> and the TNCs.	35	Legal Social Ethical
Fayolle (2006)	The establishment of processes of relocation engenders the mistrust of the workers towards management and disaffection towards the company.	5	Economic Legal Social Ethical
Stavis (2010)	Lack of trade union strength within many multinational companies.	22	Legal Social Ethical
Casani, Luque de la Torre, Rodriguez, and Soria (1998 p. 1194)	The processes of outsourcing eliminate direct and stable employment, affecting the working environment in the organization.	32	Economic Legal Social Ethical
Morquecho (2006)	Duty-free zones are spaces devoid of regulation where rights do not exist—especially those of the working women.	5	Economic Legal Social Ethical
Petras (2015)	Despite the growth of industrial production in many areas of the Third World, the main role of these countries in the worldwide capitalist economy remains that of offering primary products.	10	Economic Social Ethical
Sousa Santos (2004)	Unofficial rights and fair conduct may be greater than those established by official procedures; therefore, identity as well as religious freedom must be recognized and accepted by a company that wants to carry out its activity there.	38	Social Ethical
International Labour Organisation (1999, p. 32)	Many employers, including some multinational companies, do their best to deny trade union recognition and to avoid collective bargaining.	25	Social Ethical
Matthews, Goodpaster, and Nash (1985) Epstein (1987)	Lack of social and environmental justice.	9	Legal Social Environmental Ethical

(Continues)

TABLE A1 (Continued)

Source	Concept	Absolute frequencies	Dimension
George (2012)	Globalization processes favour the lowest bidder in matters of social and environmental policies, as well as wages and working conditions. Under their influence, the citizen is nothing more than a consumer; equality of all before the law becomes, for the transnational businesses, a mere code of conduct.	13	Economic Legal Social Environmental Ethical
International Labour Organisation (2014, p.90)	Only three of the twenty-five Asian countries studied (The Philippines, Mongolia and Republic of Korea) provide for parental leave.	21	Legal Social Ethical
Oxfam Intermón (2016, p.6)	Companies in the textile sector invariably take advantage of their position of strength to continue paying paltry wages.	62	Economic Legal Social Ethical
Korstanje (2010)	Collateral damage caused by excessive and unsustainable consumption, as well as the denial, calling into question or censure of this behaviour by privileged groups who protect these practices, and ultimately by the entire population.	4	Social Environmental Ethical
Pearce and Toombs (1998)	Underdeveloped nations impose few regulations on the business activity of TNCs in regard to their use of hazardous materials or customizing toxic emissions in the hope of attracting foreign investment and gaining access to technological and scientific know-how.	4	Economic Legal Social Environmental Ethical
Malem (2002)	The manufacture and distribution of toxic substances in poor countries is often accompanied by corrupt practices.	16	Legal Environmental Ethical
Lavell (2000) and García Acosta (2005)	Societies, in their interaction with the environment, have developed new risks.	23	Social Environmental Ethical
Romano (2015)	European regulations permit the use of all chemical substances that are not expressly banned. That is, their use is allowed unless it be proven they pose an unacceptable risk to health and/or the environment. This burden of proof implies a long process of risk-assessment, so that the Commission or a member-state would have to be concerned enough about the effects of a substance to wish to prepare a restriction dossier.	19	Legal Environmental Ethical
Luongo (2015)	The clothes laundry process can release two groups of compounds [quinoline and benzothiazole]. As a result, they are discharged into domestic wastewater and later enter waterways.	5	Legal Environmental Ethical
Soriano (2015)	The chemical dyes used in textiles can have generally very negative consequences, since once these substances enter the trophic chain, they immediately pass from living organism (for example, fish) to living organism (people), causing irreparable damage in the short, and even in the medium or long term.	6	Legal Environmental Ethical
Ecology (2015)	The textile industry generates a lot of toxic waste due to the use of dyes and the finishes applied to garments. These are derived from diverse substances, many of which are harmful to humans and the environment. It is small wonder great pains are taken to mask their exact composition. Some workers fall ill and die from continuous contact with these substances.	7	Legal Environmental Ethical
Grzybowski (2012 p. 118)	Turning the global economic system into a more environmentally-friendly mode of production would certainly bring huge long-term economic benefits. But, in the short term, it would require considerable investment in order to overhaul production, transport, and energy-supply structures, which would set back the escape from poverty of millions of individuals.	2	Economic Social Environmental Ethical
Watson (2015)	Distrust of the motives of many industries [textiles, food] whose business consists of obtaining immediate returns for their shareholders as their only concern.	6	Economic Ethical
de Prada (2015)	Many of the exposure limits that are set take into account, more than anything else, studies carried out, or paid for by the very industry concerned.	5	Economic Legal Environmental Ethical

(Continues)

TABLE A1 (Continued)

Source	Concept	Absolute frequencies	Dimension
Vandevivere, Bianchi, and Verstraete (1998); Pinheiro, Touraud, and Thomas (2004); and Kant (2012)	The impact of transnational textile companies on the environment correlates exactly to their industrial activity.	9	Economic Environmental Ethical
European Commission (2013)	The textile industry is one of the largest and most polluting in the world.	45	Environmental Ethical
Occupational Safety and Health Administration, OSHA (2017)	Around 100 different chemical compounds have been identified as present in textiles, engendering risks such as skin irritation, reproductive toxicity and carcinogens.	3	Environmental Ethical
Jadhav, Kalyani, Telke, Phugare, and Govindwar (2010)			
Labouze, Le Guern, and des Abbayes (2006)	Other effects derived from textile production include energy consumption, photochemical pollution and waste production.	15	Environmental Ethical
Chen and Burns (2006), Gallezot (2012), Oliveira et al. (2013), and Browne (2015)	The textile industry uses chemicals that have devastating consequences for the environment and for people.	4	Legal Social Environmental Ethical
Muralidhar, Ahasan, Khan, and Alam (2017)	In Bangladesh, as a result of the polluting agents produced by the textile and tannery industry, Médecins Sans Frontières has, for the first time, intervened in a country for reasons other than war or natural disasters.	6	Social Environmental Ethical
Beton et al. (2014)	Textile production processes result in a larger carbon footprint.	8	Legal Environmental Ethical
Chapagain, Hoekstra, Savenije, and Gautam (2006)	Textile production processes result in a larger water footprint as they need large quantities of water to produce textiles.	17	Environmental Ethical
Bevilacqua, Ciarapica, Giacchetta, and Marchetti (2011)	In the textile chain the main contribution to the greenhouse effect comes from electric and thermal energy usage in transport.	5	Environmental Ethical
Herva, Franco, Ferreiro, Alvarez, and Roca (2008)	The textile industry produces an elevated environmental impact.	28	Environmental Ethical
Nandy (2015, p. 1)	Every environmental catastrophe has its influence group—political, scientific or economic elites—which uses the argument of progress to excuse those responsible for the destruction that they have caused.	12	Economic Environmental Ethical
McKinsey Quarterly (2007)	Only 23% of companies take into account the impact of climate change when choosing suppliers.	19	Environmental Ethical
Tüfekci, Sivri, and Toroz (2007)	Discharge of large quantities of contaminated water after processing.	22	Economic Social Environmental Ethical
Fernández, Olmos, and Olea (2007)	Endocrine disruptors have the ability to alter the normal functioning and balance of the hormones affecting development of the embryo; they interfere with the communicative process that hormones carry out with cells (receptors), thereby distorting their usual function and giving them catalytic properties (both by excess and by default).	13	Social Environmental Ethical
Olea (2009) and Jiménez and Kuhn (2009)		16	Social Environmental Ethical

(Continues)

TABLE A1 (Continued)

Source	Concept	Absolute frequencies	Dimension
Martí Valls (2011, p.5)	Great ease of access to chemical substances. <sup>b</sup> These are sometimes used legally because they are not banned in certain countries, <sup>c</sup> but their implementation is ethically questionable.	13	Legal Environmental Ethical
Colman et al. (2013)	Silver nanoparticles are antimicrobial substances used in the textile industry to inhibit the growth of bacteria which cause odours, these may be released during the laundry process, and subsequently absorbed by plants.	12	Environmental Ethical
Ibarluzea, Aurrekoetxea, Porta, Sunyerc, and Ballester (2016 p.2)	Absorption by the body, either through the skin or by inhalation, of toxins that are present in textiles.	3	Environmental Ethical
Sánchez Barrilao (2004)	The state legislates without legislating.	15	Legal Ethical
Rhodes (1997)	TNCs choose to carry out production in places with weak legislation.	11	Legal Social Ethical
Reynoso Castillo (2007)	TNCs establish subsidiaries in states where supply is cheap, taking advantage of developing countries.	9	Economic Legal Social Ethical
Zabalo (2006)	The Multi-Fiber Arrangement discriminates against Third world economies by protecting northern markets through bilateral quotas.	17	Economic Legal Social Ethical
Sassen (2012)	Weakening of the formal authority of states.	3	Legal Ethical
Shamir (2007)	Appearance of a soft law <sup>d</sup> as an alternative to any type of legal control.	6	Legal Ethical
Donaghey, Reinecke, Niforou, and Lawson (2014)	Outsourcing, offshoring and other forms of production—such as modular—are used by multinational companies to seek a competitive advantage based on cheap labour and to have access to consumers in emerging markets.	7	Economic Legal Social Ethical
Maihack (2014)	The subcontracting networks in the textile sector can be very complex and lacking in transparency.	9	Economic Legal Ethical
Lobera and Llistar (2005)	EPZs are tax-free zones in developing countries whose rulers, often subject to high levels of corruption, give investors very advantageous conditions and, in some cases, total freedom to act as they please.	5	Economic Legal Ethical
Chakravarthi (2004, pp. 27–36)	International asymmetry in the apportioning of legislation.	17	Legal Ethical
Van Harten (2010)	Arbitration of investment treaties is an important legal and institutional piece of the neo-liberal jigsaw puzzle. It imposes exceptionally powerful legal and economic restrictions on governments and, by extension, on their democratic potential in order to protect the assets of multinational companies from regulation.	35	Economic Legal Ethical
Özden (2006 p. 8)	TNCs, in order to circumvent their liabilities, may transfer prohibited activities to third-party countries (because they are able to threaten governments and workers), relocate dangerous industries, move production to third-party countries with weaker social protection and control which allow fraud, unfair competition and the creation of networks of influence.	22	Economic Legal Social Ethical
Martínez Osés (2015)	TNCs have a responsibility to protect and promote human rights. If they are not called to account for this yet, it is because of the current imbalance of power. This is a truly scandalous situation which has become institutionalized and is therefore seen as something normal.	4	Economic Social Ethical

(Continues)



TABLE A1 (Continued)

Source	Concept	Absolute frequencies	Dimension
Fariñas (2005 p. 147)	The risk of developing a global legality that is more private than public, therefore marginalizing universal rights.	23	Legal Social Ethical
Dine (2001 p. 83)	The weakness of the legal system in certain countries at times heightened by their situation of necessity	35	Legal Social Ethical
Julios-Campuzano (2007, pp. 14–40)	The state moves away from its legislative role and global legal pluralism, which consolidates a supranational legality both at the formal and informal level.	42	Legal Ethical
Merino (2015)	Globalization is creating rights for multinational companies, but not obligations and responsibilities, which may be categorized as aspects of soft law and unilateralism. We are moving towards a situation of non-binding pseudo-rights, which grants immunity to companies involved in globalization, allowing these to self-regulate in an environment where economic freedoms are overshadowing social rights.	33	Economic Legal Ethical
Human Rights Watch (2015)	Cambodia's labour law requires that overtime be assigned on a voluntary basis; workers from 48 factories which are suppliers for international brands attested that this was forced upon them. In 25 per cent of these factories, the consequences of refusal included layoffs, wage deductions and punitive relocation.	16	Economic Legal Social Ethical
Hassel (2008) and Vogel (2008)	The emergence of a private system of labour governance, without determining who is subject to it, overrides certain aspects of the legal and jurisdictional framework.	38	Legal Social Ethical
Carrillo (2001)	Various legal and regulatory systems in certain (poor) countries have been deliberately modified to weaken the structure of their judicial powers.	32	Legal Social Ethical
Mercader (2003 p.97)	The overflow of internal legal systems	46	Legal Ethical
Ermida and Colotuzo (2009, pp. 50–53)	The hiring of self-employed workers by companies—for activities which may be considered normal employment—provides a legal basis for creating greater precariousness.	26	Legal Social Ethical
Basualdo and Morales (2014, p.25)	Independent contractors who work for various clients conceal the existence of <i>false self-employment</i> , <i>sole-trader</i> companies and even certain workers' cooperatives. This is part of the so-called <i>de-laborization</i> trend or sham employment, since, although the employment relationship exists, it is masked and hidden in order to be released from the fulfilment of labour rights.	16	Economic Legal Social Ethical
Supiot (2006)	In certain contexts, states depend on organizations connected to commerce or on large multinational companies, rather than on their own labour legislation.	5	Economic Legal Social Ethical
Miralles (2015)	As long as the supply of large quantities of textile products at low prices is prioritized, it will be difficult to ensure the safety of workers and users. The process ought to be reversed, with the objectives of safety, quality and workers benefits being put first.	11	Economic Social Ethical
Dongfang (2005), Poch (2006), and Boix (2008)	Certain states create market niches for the benefit of TNCs by allowing all manner made-to-order laws to slip in.	4	Legal Social Ethical
Barcelona (1992)	Current law is taking on new powers in the interests of a coexistence that removes all foundation of justice, becoming a mere artifice, playbook, and a space for negotiating conflicting economic interests. Law is to be emptied of all content, becoming pure formality.	42	Legal Social Ethical
Underhill (2016)		33	Legal Environmental

(Continues)

TABLE A1 (Continued)

Source	Concept	Absolute frequencies	Dimension
	The individual particularisms of TNCs are transformed and legitimized as public or state interests, with regulation in favour of commerce even over and above negative environmental impacts and consequences.		Ethical
Carroué (2012, p.85)	For decades, and in an increasingly liberal framework, TNCs in the West (in the mining, industrial or financial sectors) have incessantly lobbied for their own benefit on the organizational rules governing global economics at the national, continental and global levels, particularly targeting the IMF, WTO, World Bank or OECD (agreements on the liberalization of investments, on industrial property rights, and on the unification of accounting standards).	3	Economic Legal Ethical
Lizcano (2009)	Greed or the uncontrolled love of money is a rampant virus that must be fought with determination. Unfortunately, either because they were not detected in time—the checks failing—or because the correct treatment was not applied, the viruses of greed and avarice have spread dangerously, threatening the very survival of the capitalist system.	42	Economic Legal Ethical
Ríos (2012)	Injustice in China has reached an intolerable magnitude, whilst being, according to WTO data, the world's foremost textile producer.	2	Economic Ethical
Pereyra (2013) and Abramovici (2000)	Tools for the measurement of corruption, such as Transparency International's Corruption Perception Index, causes confusion between what is perceived and what is measured. In addition it does not denounce companies, only states.	2	Ethical
Blasco and Zolner (2010)	CSR practices may vary in relation to the existing regulatory-legislative framework.	43	Legal Ethical
Fransen (2011)	It may be more beneficial to TNCs for them to promote their standards alongside the demands from certain activist groups. This can be a double-edged sword if the (non-governmental) organization expects any kind of privilege and the company is willing to grant them it.	6	Economic Ethical
Fauset (2006)	Maximization of profit as an ideology. TNCs can only be responsible if they are not in earnest.	7	Economic Ethical
Orellana (2015)	When a state allows a company to be created under its jurisdiction, it must act in accordance with its possible liabilities.	16	Legal Ethical
Horel (2015)	Short-term benefits are not compatible with ethics.	17	Economic Ethical
European Parliament (2015, p. 15)	Tax incentives not only allow foreign enterprises to avoid taxes, but can give rise to tax-evasion activities among domestic companies, by reclassifying domestic investments as foreign investment through the exchange of assets—so-called round-tripping—or selling companies to subsidiaries disguised as new investors with a view to qualifying for a fiscal moratorium that is only granted to new investors—so-called double-dipping.	22	Economic Legal Ethical
García-Luengos (2015)	Concerning corruption, employers often act on the grounds that, unless they get into the machinery of the systems, they cannot be competitive or even develop their business project; this may be understandable, but is hardly admissible.	12	Ethical
Berrón (2015)	Corporate social responsibility functions as an example of so-called <i>social-washing</i> or, at best, is practiced by companies that are considered <i>clean</i> —that is, the ones that do not violate rights.	9	Legal Ethical
Sandel (2015, p. 3)	At present, because markets are extending their influence into non-economic aspects of our lives, they can become increasingly distanced from the moral issues that confront them.	14	Ethical
Anaya (2012) <sup>e</sup>	The rights of indigenous peoples <sup>f</sup> are being challenged or ignored by transnational corporations.	12	Legal Social Ethical
Giner (2008)		17	Legal

(Continues)

TABLE A1 (Continued)

Source	Concept	Absolute frequencies	Dimension
	Only when faced with, for example, legal action or international pressure do companies begin to change their methods and strategies.		Ethical
Toscano (2015)	As has been repeatedly revealed in cases particularly in Bangladesh, labour, social, environmental and safety abuses persist, in spite of the regulations in force, due to a high level of corruption.	14	Legal Social Environmental Ethical
Chércoles (2015)	Fighting corruption should be part of any CSR strategy that may be considered sustainable.	13	Legal Ethical
Granado (2015)	CSR, in spite of its progress, is something of a disappointment, especially in recent years in which what are in fact commercial practices are dressed up as CSR by corporations.	9	Economic Ethical
Argandoña (2009, p. 6)	The company <i>must</i> take into account its responsibilities and moral obligations (obligations of conscience), whether or not these are backed by the law or by social norms.	22	Legal Ethical
Porter (2012)	Businesses have been involved in activities that are seen to support society against its most oppressive problems, but none of them will swing the pendulum to make a real change. Philanthropy, for example, gives money to good causes, but will never be enough. Corporate social responsibility minimizes negative effects and certainly helps, but it is more a defence tactic than a transformative opportunity. <sup>8</sup>	56	Economic Social Ethical
Farnetti (2001) and Blowfield and Murray (2008)	The existence of pressure on the part of business managers in the short term, pushing for the generation of profits year after year.	16	Economic Ethical
Block (1977, pp. 54–55)	Those who accumulate capital are not aware of what is needed in order to perpetuate the social order.	56	Economic Social Ethical
Shankman (1999) and Maitland (1994)	Individuals are opportunistic and seek their own interests, altering, as a result, the corporate paradigm to the concept of principals (shareholders) and agents (managers), with there often being a disparity of objectives between each.	16	Ethical
Naim (2007)	The power of many organizations has permeated national and international institutions, agencies or administrations.	24	Economic Ethical
Lodge and Wilson (2006)	Irresponsible management by corporate or political leaders causes companies to suffer a growing loss of legitimacy and trust.	46	Ethical
Horkheimer (1988)	The economy largely lacks its own dynamic. It lost its power in the face of economic power.	58	Economic Ethical
Clements, Hugounenq, and Schwartz (1995) and Ades and di Tella (1994)	Through government subsidies corruption is shaped.	7	Economic Legal Social Ethical
Bertoncelj and Godler (2014, p.8)	Submerged economy.	3	Economic Legal Ethical
Alesina (2000, p.3)	The processes of abject corruption and bureaucratic inefficiency worsen social and business situations.	6	Economic Social Ethical
Rojas, M'Zali, Turcotte, and Cooli (2006), Costa (2007), and Barroso (2008)	CSR is a complementary and non-substitutive element of the law, bearing in mind what society expects from the acts which are brought about by CSR processes.	2	Legal Ethical
		6	Economic

(Continues)

TABLE A1 (Continued)

Source	Concept	Absolute frequencies	Dimension
Iborra and Peris (2010 p.106)	Legislation may be ambiguous and incomplete, in such a way that something may be legal but not fair in accordance with the mature ethics of a society.		Social Ethical
Hernández, Conill, Hernández de Velasco, and Ziritt (2013 p.310)	Intervention by states is vital, because they must promote and provide the appropriate environment and basis for the development of socially-committed enterprises.	5	Legal Social Ethical
Gómez Isa (2006 p.60)	The use of CSR processes for opportunistic and image-washing purposes <sup>h</sup>	6	Ethical
Kaufmann (2000)	In Asia, some relatively sophisticated financial institutions are at the same time plagued by serious management and transparency problems.	26	Ethical
Orsi (2007)	Companies originating in developed countries install themselves in underdeveloped countries where costs are lower, because they pay lower salaries (especially as they involve fewer social benefits), they require lower safety levels, there are fewer liabilities for any kind of damages (including environmental), and due to their having lax legislation and an ineffective judicial system.	28	Economic Legal Social Environmental Ethical
Vidal-Beneyto (2006), Stiglitz (2006), and Argullol (2006)	The financing of political parties by private capital is an element of blackmail that is reaching spectacular proportions.	45	Economic Social Ethical
Rodríguez-Farré and López (2016 p. 1)	Recruiting scientists (scientists?) to publish articles (generally not subject to peer review by fellow researchers) in which are questioned the facts, proofs and arguments recognized by the great majority of the scientific community, and by allowing the repeated intervention of <i>experts</i> in informing—and of course, in poisoning—public opinion with a view to sowing doubt and confusion among sectors.	10	Economic Legal Ethical
Johns and Oppenheimer (2018)	Industry may silence ideas and scientific projects that harm its interests, regardless of whether this will put lives at risk	16	Economic Social Ethical

Source: author's own data.

<sup>a</sup>In regard to the text entitled "Their only objective was our humiliation" by Yanis Varoufakis, the Greek ex-minister of finance, on the process of negotiation with the Troika wrote, "[...] the IMF insisted on our destroying what was left of labour rights, at the same time as suppressing the safeguards which protect the liberal professions [...]." Retrieved from *Le Monde Diplomatique* p.21 on 08/2015.

<sup>b</sup>J. M. Valls in the text *Pollution and health* (November 21, 2011), asserts that "today some 100,000 chemical substances are in use, and from among these, some 4,000 and 8,000 are suspected of being toxic. The environment in general, and the home and work environments are increasingly contaminated by evermore substances. It is reckoned that up to 45% of foodstuffs contain toxic elements. Of the 3,000 chemicals in most frequent use, the toxicity of 85% of these is unknown. This growing contamination of the environment increasingly affects the quality and sustainability of the environment and the health of humans and other living things."

<sup>c</sup>"As no limits have been set for the concentration of NP/NPE in imported textiles, these substances may occur in clothing and textile products imported from countries outside the EU where there are no limits on the use of NPE and NP in the manufacturing process." Text produced by the Danish Environmental Protection Agency. Accessed on June 2016.

<sup>d</sup>In María Luisa Martín Hernández's view the origin of Soft Law "is to be found in the 1930s when the proliferation of trans- and multi-national corporations began. From that moment, the fact that national rights were inapplicable to the international relations engendered by this type of company was thrown into relief. Therefore, these corporations began to 'self-regulate' through the creation and application of modest codes of conduct which governed their economic activity independently of the location of their installations." From the working document: *Changes brought about in the world of work and the transformation of Spanish labour regulation: The rise of the instruments of soft law*; appearing in the journal *Internacional y Comparada de Relaciones Laborales y Derecho del Empleo*, pg.24. Adapted.

<sup>e</sup>"Business and human rights forum," declaration made by Professor James Anaya at the Business and human rights forum, Geneva, December 5, 2012.

<sup>f</sup>Many of the proposals in favour of the indigenous population are compiled in ILO Convention 169.

<sup>g</sup>Extract from the conference given by Michael Porter at the World Business Forum of New York on the topic of shared values, reported on the news site *Wobi*, October 9, 2012.

<sup>h</sup>"In the last three years, Zara Brazil worked diligently to avoid any further cases of slave labour in the manufacture of its apparel. How? Removing all companies using Latin American immigrants from its supply network. As these are the main victims of slave-labour in the sector, getting rid of them seems to have been the easiest solution for protecting its brand image." Text retrieved from *Reporter Brasil*, *Eldiario.es*, May 13, 2015.