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TÍTULO: La influencia de la Responsabilidad Social Corporativa (RSC) y su comunicación en el comportamiento de los consumidores y sus decisiones de compra en el sector de la moda: Una comparación de los comportamientos del consumidor en Alemania y España

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ABSTRACT: This master thesis explores the concept of Corporate Social Responsibility (CSR) in the context of the fashion industry and its impact on consumer behavior. The study examines the extent of CSR implementation, taking into account stakeholder demands and expectations. It also examines the strategic integration of responsible business practices within organizations and the potential competitive advantages and financial benefits associated with CSR. In addition, the thesis examines the factors influencing the design of CSR practices and the role of globalization and digitalization in shaping the importance of CSR in today's business landscape. The thesis also examines the gap between consumers' awareness of social and environmental issues and their actual purchasing behavior, particularly in the fast fashion segment. The study focuses on the differences in consumer behavior and ethical awareness between two European countries, Spain and Germany, which have different cultural contexts. It examines the dynamics of CSR and sustainable consumption in both countries and analyzes their specific characteristics and consumer preferences. The findings contribute to a comprehensive understanding of CSR and country-specific consumer behavior in the fashion industry.

***Keywords*:** Corporate Social Responsibility, ethics, fashion industry, consumer behavior, stakeholder demands, sustainability, fast fashion, consumer awareness, cultural context, sustainable consumption.

RESUMEN: Este trabajo fin de máster explora el concepto de Responsabilidad Social Corporativa (RSC) en el contexto de la industria de la moda y su impacto en el comportamiento de los consumidores. El estudio examina el grado de implantación de la RSC, teniendo en cuenta las demandas y expectativas de las partes interesadas. También examina la integración estratégica de las prácticas empresariales responsables dentro de las organizaciones y las posibles ventajas competitivas y beneficios financieros asociados a la RSC. Además, el trabajo examina los factores que influyen en el diseño de las prácticas de RSC y el papel de la globalización y la digitalización en la configuración de la importancia de la RSC en el panorama empresarial actual. El trabajo también examina la brecha existente entre la concienciación de los consumidores sobre las cuestiones sociales y medioambientales y su comportamiento real de compra, especialmente en el segmento de la moda rápida. El estudio se centra en las diferencias de comportamiento y conciencia ética de los consumidores entre dos países europeos, España y Alemania, que tienen contextos culturales diferentes. Examina la dinámica de la RSC y el consumo sostenible en ambos países y analiza sus características específicas y las preferencias de los consumidores. Las conclusiones contribuyen a una comprensión global de la RSC y del comportamiento del consumidor específico de cada país en la industria de la moda.

Palabras clave: Responsabilidad Social Corporativa, RSC, ética, industria de la moda, comportamiento del consumidor, demandas de las partes interesadas, sostenibilidad, moda rápida, conciencia del consumidor, contexto cultural, consumo sostenible.

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1. INTRODUCTION

As concerns about sustainability and responsible business practices continue to grow, the concept of Corporate Social Responsibility (CSR) has emerged as a voluntary approach to improve the well-being of society and the environment (Bhattacharya et al., 2008; Commission of the European Communities, 2001). The fashion industry and its associated consumer behavior is particularly relevant in this context of influencing societal and environmental well-being (Dickson & Eckman, 2006; Martín López, 2019).

CSR should always include the strategic integration of responsible business practices in all functions within an organization (Kudlak et al., 2015; Thorisdottir & Johannsdottir, 2019), as it includes economic, legal, ethical and philanthropic responsibilities as its key dimensions (Carroll, 1991). However, the extent of CSR implementation varies across industries due to different stakeholder demands and expectations that need to be met, which is why companies in some industries need to engage in more CSR than others (Bhattacharya & Sen, 2004). Moreover, the determination of the necessary level of CSR is influenced by a variety of factors, including organizational culture, regulatory environment, company size, etc. (Carroll, 1991).

Despite the growing importance of CSR, it is often observed that practices are designed without sufficient consideration of specific stakeholder needs (Bhattacharya et al., 2008). This is particularly striking because engaging in CSR initiatives can provide firms with a competitive advantage by not only responding to stakeholder demands, but also, for example, enhancing brand reputation (Kurucz et al., 2008). Instead, CSR is often used defensively in response to negative publicity and to mitigate potential risks (Muñoz-Martín, 2013; Zadek, 2000). When properly executed, in the long run, CSR can even have positive effects on financial performance (Brammer & Millington, 2008; Taneja et al., 2011).

Phenomena such as globalization, internationalization, and digitalization of markets have contributed to the growing popularity of CSR as organizations recognize the importance of sustainability (García-Huguet, 2021). In fact, CSR has become almost a requirement for companies to conduct business today (Matten & Moon, 2008).

One of the reasons for this is that consumer awareness of social and environmental issues has increased tremendously (Taneja et al., 2011), leading to a growing demand for products that meet societal needs (Porter & Kramer, 2011). However, despite this awareness, studies show that less than 20% of consumers actively seek information about sustainability or CSR before making a purchase decision (Mandarić et al., 2022). This discrepancy between consumer perceptions, attitudes, and behavior is particularly evident in the fashion industry, where

consumers paradoxically show a preference for fast fashion while expressing interest in sustainable consumption (Butler & Francis, 1997; Yoon et al., 2020).

Fast fashion, characterized by its rapid production cycles and low-cost strategies (Yoon et al., 2020), has long become something of a norm in the fashion industry, leading to a certain level of consumer acceptance of its irresponsible practices (Cairns et al., 2022). However, younger generations, especially Generation Y and Generation Z, who are the primary targets of fast fashion brands, have shown a strong interest in the social responsibility and sustainability of the fashion industry (Yoon et al., 2020).

The cultural context is also a factor affecting consumer behavior and ethical awareness. In this regard, we will try to analyze and understand the possible differences in consumer behavior in two European countries, Spain and Germany. To do this, it is essential to examine the specific dynamics of CSR and sustainable consumption in both countries, since they have different characteristics, motivated by their different cultures.

Spain is the country of origin of many fast fashion brands (Yoon et al., 2020) and has been recognized for its high stakeholder awareness of ethics and responsibility in the fashion industry (Observatorio de la Moda Española, 2016). In addition, Spain has relatively high levels of wasteful consumption and accounts for a significant share of European textile production (Centre for the Promotion of Imports, 2016; Labfresh, 2020).

Germany, on the other hand, is characterized by a strong consumer focus on price and quality (Walsh et al., 2001). In addition, it has proven to be one of the most wasteful countries in the European Union (Labfresh, 2020), although it accounts for a relatively small share of European textile production compared to Spain (Centre for the Promotion of Imports, 2016). Understanding the specific context and consumer behavior in each country will contribute to a comprehensive analysis of CSR and country-specific consumer behavior in the fashion industry.

1.1. OBJECTIVES

This master thesis' principal aim is to investigate the implementation and impact of CSR as well as its communication on the buying decisions of consumers in the fashion industry, analyzing their differences in the context of Spain and Germany. The more specific objectives that are intended to be achieved are the following: (1) an examination of the existing literature on CSR and its communication; (2) an analysis of the influence of CSR communication on consumer behavior; (3) an analysis of the situation of the fashion industry in relation to CSR;

and, (4) finally, an analysis of the possible differences between consumers from two different cultures, the Spanish and the German.

2. THEORETICAL FRAMEWORK

2.1. HISTORICAL CONTEXT AND EMERGENCE OF CSR

Of course, Corporate Social Responsibility (CSR) is not a new concept. Researchers and managers have been studying the concept for a long time. However, it has evolved tremendously and of course did not exist in its current form from the very beginning.

In the past, the main and often the only objective of a company was the maximization of the financial return to the shareholders, and this frequently included the personal motives of the managers (Carroll, 1991). Over the next few decades, however, national policymakers began to recognize that other stakeholders in the environment, such as customers and employees, had a legitimate claim to have their needs addressed (Carroll, 1991).

The underlying concept, which emerged in the 1960s and quickly gained popularity, was that of the stakeholder theory (Carroll, 1991; Carroll & Shabana, 2010). The main arguments of this theory are that stakeholders are characterized by legitimacy and power, and these two criteria determine the importance of considering their demands in management (Carroll, 1991). Their power also has a potentially pivotal impact on efficiency (Carroll, 1991). Another development from this rise of the concept of stakeholder theory is that corporate marketing is increasingly focused on a broad stakeholder approach, trying to adjust marketing activities and practices according to all stakeholder groups, which is the fundamental premise of CSR commitment (Balmer, 2001). In this perspective, the creation of value also includes the satisfaction of societal needs, in addition to the creation of profit (Balmer, 2001).

In general, the development of CSR can be described historically as a transformation from an explicitly codified corporate responsibility, reflected in laws and regulations, to a corporate assumption of responsibility, also explicit but voluntary (Matten & Moon, 2008). More specifically, the emergence of CSR has been driven by rapid changes in the social environment and related pressure from previously neglected stakeholders, often represented by activists, to engage in CSR practices and activities, implement policies and integrate socially responsible thinking into all business operations (Carroll & Shabana, 2010). These authors describe the years from the early 1960s to the mid-1970s as the 'issue' and 'awareness' period of CSR. This period was characterized by a noticeable change in social consciousness and a shift by companies towards greater involvement and social engagement in general. During this time,

social responsibility was mainly driven by external pressures and the desire to appear socially conscious. It was also less institutionalized, and companies did not expect a direct return on their investment. Then, in the 1980s, an era began in which terms such as 'corporate ethics' or 'business ethics' were introduced and ethical and socially responsible activities were established as a standard part of business practice (Carroll & Shabana, 2010).

Although the concept and discourse of CSR originated in the United States and the United Kingdom, the trend toward voluntary and explicit CSR was gradually gaining ground in Germany and other European countries, as well as around the world (Hiß, 2009). For the specific case of Germany, Hiß (2009) found that socially responsible entrepreneurship was already present in the early 1900s. The economic system was that of a social market economy, and it was widely believed that private or corporate interests had a certain responsibility to the public and its well-being. At that time, the institutional environment provided incentives for companies to behave in a socially responsible manner, which resulted in most companies not having to actively pursue actions beyond the prescribed scope. Today, however, both Germany and the majority of Western European countries are experiencing a new type of voluntary CSR, as most of the previous legal regulations have been changed or eliminated, and the incentives that once existed for companies to take responsibility and engage in CSR practices have disappeared (Hiß, 2009).

2.2. CONCEPT OF CORPORATE SOCIAL RESPONSIBILITY (CSR)

The first problem that emerges when discussing corporate social responsibility (CSR) is the ambiguity of its definition - both the research and business communities have yet to agree on a single common definition of the concept (Taneja et al., 2011). In addition, there is a wide range of associated and related concepts, making it difficult to define a scope and distinguish it from other terms (Taneja et al., 2011). One of the earliest coherent definitions describes CSR as decisions and activities that go beyond the boundaries of the firm's immediate interest in economic profit (Davis, 1960). Other authors characterize the concept (1) as a set of actions undertaken by a firm to address ethical, social and environmental issues (Pérez & del Bosque, 2015), (2) as a firm's behavior in relation to its obligations to its stakeholders and society (Brown & Dacin, 1997), or (3) as the assumption of social responsibility on a voluntary basis (Hiß, 2009). In essence, CSR is a company's commitment to improving the well-being of society through the implementation of voluntary business practices and the use of corporate resources (Bhattacharya et al., 2008). The definition widely used in the European Union defines CSR as

the voluntary integration of social and environmental objectives into business operations and stakeholder relations in order to contribute to a better society and a cleaner environment (Commission of the European Communities, 2001).

Even using the broadest definition of CSR, which would indicate socially responsible behavior by a company, it is clear that any application of the concept requires at least compliance with ethical standards and relevant laws, as well as the reduction of harm resulting from the company's actions (Porter & Kramer, 2011). CSR is also clearly distinct from profit maximization (Porter & Kramer, 2011). Considering that most consumers do not distinguish between legal and ethical behavior, i.e., acting within the law is often perceived by the public as sufficiently socially responsible (Carrigan & Attalla, 2001), and that most companies have their own concept of CSR, it seems logical that there is fragmentation in terms of definitions, practices, and standards in the field of CSR (Moore et al., 2012).

Nevertheless, in today's world, CSR is no longer just an ethical requirement, but also an economic one that needs to be taken into account in profitability considerations (Smith, 2003), as recent years have produced an enormous number of standards that companies have had to adopt in order to keep up in the competitive race (Muñoz-Martín, 2013).

From another perspective, CSR can also be seen as a moral contract that generates what is called 'reciprocal recognition', which means that a company has to integrate legitimate stakeholder demands into its decision making, even at the expense of its own interests, making ethical behavior an obligatory practice (Muñoz-Martín, 2013). These moral contracts and the company's behavior will influence the underlying corporate culture and, through it, the company's ability to guarantee the authenticity of its CSR, which is crucial because the simple introduction of a code of ethics is not enough. Moreover, according to Muñoz-Martín (2013), mistakes in the application of CSR should never be a reason to eliminate it, but rather to adapt it and focus more on the subjacent ethics.

In the context of marketing and communication, social responsibility is also associated with a wide range of issues, such as consumerism, political regulation, social marketing, and environmental concerns; however, there still doesn't seem to be a consensus on the concrete social responsibility in marketing (Carrigan & Attalla, 2001). This fact, together with the growing importance of the stakeholder aspect of marketing, has led to increased attention to the discussion of social responsibility in marketing (Carrigan & Attalla, 2001).

Among the concepts related to CSR, corporate social performance (CSP), sustainability, and ethics should be emphasized. CSP describes the principles and practices of a company's social

responsibility and responsiveness, as well as its outcomes in relation to the company's relationship with society - it is therefore very close to the concept of CSR, except that it already explicitly considers the consequences observable in society (Wood, 1991). CSP has consequently become a widely accepted umbrella term that encompasses both descriptive and normative components of social responsibility (Carroll & Shabana, 2010).

Both the terms 'ethics' and 'sustainability' mean different concepts than the term 'social responsibility' when taken literally, but they have been used interchangeably in previous research and common parlance (Fisher, 2004; Sheehy & Farneti, 2021). Aware of their differences, for the sake of simplicity they will be considered as describing the same concept in this paper.

Based on these considerations, this master thesis uses a very broad definition of CSR, mainly including socially responsible behavior that benefits stakeholders without affecting profit maximization, and therefore considers the concepts of CSP, ethics and sustainability as closely related enough to be used synonymously for the purposes of this specific investigation.

Regardless of the specific definition, it is clear that CSR has long since become a critical element of any company's strategy and that management must adapt its approach to reap the benefits that successful CSR implementation can offer (Bhattacharya et al., 2008). A truly sustainable and socially responsible business model therefore needs to be integrated from the strategic level (Kudlak et al., 2015), and these changes and the realization of sustainable practices need to take place throughout the organization and across all business functions (Thorisdottir & Johannsdottir, 2019).

Searching the existing literature for further classifications or subdivisions of CSR, it does not take long to come up with a multitude. The most common dimensions that explain CSR seem to be those of stakeholders, social aspect, economic aspect, voluntariness, and environment (Dahlsrud, 2008). In order to better understand the types of obligations included in CSR, Carroll (1991) introduced four categories of social responsibilities that together reconcile a company's economic and social orientation, and thus constitute the company's CSR. These types of social responsibilities are economic, legal, ethical, and philanthropic (Carroll, 1991).

The economic responsibilities of a company are the most obvious ones, they mainly revolve around the generation of value and the maximization of profit for the shareholders (Carroll, 1991). According to this author, legal responsibilities are considered to be the basic principles of free enterprise. Companies are expected to comply with the laws and regulations that apply

to their activities, and legal obligations are the minimum requirements that society places on companies (Carroll, 1991).

Ethical responsibilities, on the other hand, encompass those activities and practices that members of society are expected or forbidden to engage in, even if they are not codified in law, that is, the ability to know right from wrong and to act accordingly (Carroll, 1991). They usually drive the creation of laws or regulations and interact dynamically with a company's legal responsibilities, as the idea for most laws was once based on an ethical principle (Carroll, 1991).

Philanthropic responsibility, which is not expected by stakeholders in the sense that it is an ethical requirement, arises in response to society's expectation that companies should act as good corporate agents (Carroll, 1991). Companies that do not make the desired level of philanthropic contributions are not considered unethical by society, but CSR definitely includes, though is not limited to, fulfilling philanthropic responsibilities. Overall, CSR means that a company simultaneously fulfills its economic, legal, ethical, and philanthropic responsibilities (Carroll, 1991).

According to CSR, legal responsibility is mandatory, ethical responsibility is expected by the communities concerned, and philanthropic responsibility is desired but not punished if it is not fulfilled (Carroll & Shabana, 2010). This evolved concept of CSR, expressed in ethical and philanthropic responsibilities, reflects the new and broader social compact between society and corporations (Carroll & Shabana, 2010).

Other authors also identify similar categories for the social responsibilities that a company has, such as legal, moral and social components, emphasizing that every company must ensure the maintenance of its social legitimacy as well as its credibility in order to survive in a competitive context (Muñoz-Martín, 2013).

Regarding the categorization of practices, Bhattacharya & Sen (2004) use a system introduced by the Global Socrates database[1], which defines six domains of CSR initiatives, namely community support, employee support, overseas operations, diversity, product and environment. Each CSR action undertaken by a company can either relate to a single domain or span multiple domains (Bhattacharya & Sen, 2004).

In terms of influencing factors, Carroll (1991) points to the existence of various factors that influence the extent to which CSR initiatives are implemented. These include internal factors

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[1] The Global Socrates database by KLD provides extensive reports on the CSR performance of a large number of companies worldwide, which encompass an in-depth analysis of a multitude of ESG (environmental, social, governance) factors.

such as the size of the company, the corporate strategy, the philosophy, and values of the top management, as well as external characteristics such as the specifics of the industry and the economic situation (Carroll, 1991).

Certain industries are potentially more susceptible to criticism due to the nature of their operations, which may, for example, pollute the environment (e.g., oil) or endanger consumer health (e.g., alcohol) (Bhattacharya & Sen, 2004). Firms operating in these industries may need to engage in CSR to a greater extent in order to satisfy stakeholder demands (Bhattacharya & Sen, 2004).

Another firm characteristic that determines the extent of CSR adoption is the type of motivation behind a firm's efforts (Moore et al., 2012). Intrinsically motivated firms tend to make strategic financial investments in CSR initiatives and experience perceived value, while extrinsically motivated firms tend to use CSR as a risk mitigation tool (Moore et al., 2012).

2.3. ADVANTAGES AND MOTIVES OF CSR ADOPTION

Although it is undeniable that ethical behavior and CSR can generate positive outcomes for firms (Muñoz-Martín, 2013), the organizational motivations for engaging in CSR activities are ambivalent and usually consist of more than one factor (Taneja et al., 2011). They also depend on characteristics such as the type of firm, the degree to which stakeholders are involved in the firm's operations, the behavior of competitors, and the ownership structure (Taneja et al., 2011).

The first consideration that is often behind the adoption of CSR practices is its use as a competitive strategy, which makes sense especially in a case where the core business operations are related to the CSR actions taken (Porter & Kramer, 2006). As a tool to increase competitiveness, CSR can also enhance the quality and efficiency of management decisions (Muñoz-Martín, 2013). In an optimal scenario, the use of CSR alters the competitive context (Carroll & Shabana, 2010), creates a competitive advantage for the firm (Kurucz et al., 2008) and thus improves its position in the competitive field through differentiation (Carroll & Shabana, 2010).

Another very popular motive for engaging in CSR is risk management (Heal, 2008), which is very closely related to cost reduction drivers (Kurucz et al., 2008; Schaltegger et al., 2011). Such risk and cost reduction can also potentially be achieved through CSR practices related to the environment (Carroll & Shabana, 2010).

One approach that can also be seen as one of the most important is the use of CSR initiatives as a means of gaining legitimacy or developing the company's reputation (Kurucz et al., 2008). In terms of reputation, companies may use CSR activities in a defensive manner or to restore reputation (Zadek, 2000), which usually occurs when a company has lost credibility due to involvement in unethical actions or decisions (Muñoz-Martín, 2013). In this case, CSR has a reactive rather than a strategic character (Muñoz-Martín, 2013). In general, when using CSR as a legitimacy tool, companies intend to demonstrate to regulatory institutions, customers and other stakeholders that they meet the expectations of legislation and social norms (Carroll & Shabana, 2010). CSR reporting is often used to communicate these legitimacy efforts to the external environment (Carroll & Shabana, 2010). The need for companies to appear legitimate can influence the way they create value, which can be seen in changes to objectives, processes and systems (Dickson & Chang, 2015). This may be due to a desire to reduce risk, for example, when dealing with government regulations or stakeholder demands (Dickson & Chang, 2015). To meet these standards, companies often adopt generally accepted CSR practices (Dickson & Chang, 2015). In addition, CSR can potentially be used to proactively enhance brand value through reputation (Schaltegger et al., 2011).

Related to these legitimacy and reputation considerations, firms may be driven to engage in CSR activities by the characteristics of the industry in which they operate (Bhattacharya & Sen, 2004). A number of industries are criticized by consumers and other stakeholders for their direct negative impact on, for example, the environment, and are therefore generally associated with negative characteristics (Bhattacharya & Sen, 2004). Firms in these sectors may be motivated to increase their CSR efforts relative to firms in other, less polluting industries (Bhattacharya & Sen, 2004).

Thorisdottir and Johannsdottir (2019) identified several drivers related to the pursuit of sustainability, such as collaborating, circular economy, economic benefits, educating internal and external stakeholders, environmental considerations, equity, financial benefits, meeting stakeholder demands, organizational innovation and marketing, social factors, etc. In addition, they found that a company's CSR efforts can be influenced by factors such as peer pressure, customer education, or adaptation of processes and product or service offerings (Thorisdottir & Johannsdottir, 2019). Other drivers may include waste reduction and management and regulatory protection (Heal, 2008).

A secondary, but still present, motive for adopting CSR initiatives is the generation of innovative capabilities (Schaltegger et al., 2011) as well as organizational learning (Zadek,

2000). In addition, companies use CSR to create synergistic value with, for example, non-governmental organizations and thus achieve mutual benefits (Kurucz et al., 2008).

Furthermore, generating sales and profits (Schaltegger et al., 2011), which is closely related to the expectation of increased orders (Dickson & Chang, 2015), is an obvious motivation for engaging in socially responsible behavior. In general, CSR is known to allow companies to generate improved financial performance internally (Brockhaus et al., 2017).

A comprehensive categorization that includes most of the potential drivers divides them into financial motives, ethical motives, ownership motives, market pressure motives, social pressure motives, and peer pressure motives (Johannsdottir, 2015). Their character can be coercive, resource-based, market-based, or social in nature (Hoffman, 2000).

The potential positive results that can be generated by the implementation of CSR in organizations can be differentiated according to the stakeholder group affected. We will mainly focus on two of them, because of their relevance: customers and employees.

In relation to customers, when deciding whether to adopt a CSR program today, companies must consider not only external outcomes, such as a consumer's buying decision and potential loyalty, but also internal outcomes that are less explicit, such as consumer awareness, attitudes, and resulting attributions about the reasons why a company engages in CSR initiatives (Bhattacharya & Sen, 2004). Possible external outcomes that companies could target are purchase, customer loyalty, resistance to negative information about the company, word of mouth, and willingness to pay a higher price for the company's products or services (Bhattacharya & Sen, 2004).

According to Bhattacharya and Sen (2004), there are also external outcomes to the cause that companies support through their CSR activities. These can include supportive behaviors such as donations of time or money, as well as word of mouth, and among consumers, CSR can lead to behavioral change as they are more likely to purchase products or services from socially responsible companies (Bhattacharya & Sen, 2004).

As a result, in addition to the positive impact on the company's image, CSR can also have a positive impact on the cause or issue being supported, as it can increase awareness and positive attitudes toward the issue, which in turn can lead to greater support for the cause (Bhattacharya & Sen, 2004). All of these external outcomes are seen as positive by companies and can therefore be seen as strong motivators for CSR adoption (Bhattacharya & Sen, 2004).

However, the extent to which internal outcomes related to the firm, the consumer, and the social problem are converted into positive external outcomes depends on a number of

consumer-, firm-, and competitor-specific moderators (Bhattacharya & Sen, 2004). For example, consumers' disposable income and access, marketing strategy, and the firm's competitive context are likely to influence the extent to which internal outcomes are translated into external outcomes (Bhattacharya & Sen, 2004).

Bhattacharya and Sen (2004) also identified several internal firm outcomes that can result from engaging in CSR activities. These include consumer awareness, positive or negative attributions, attitudes toward the firm, and potential consumer attachment to the firm. For example, consumers may have a more positive opinion of proactive companies, which translates into positive attributions and consequently positive attitudes toward companies that practice CSR. These internal outcomes can potentially have a strong impact on consumers' patronage behavior and are therefore an important reason for companies to engage in CSR (Bhattacharya & Sen, 2004).

In general, companies will always try to find ways to pursue their profitability interests while ensuring that relevant stakeholders support their business decisions, which will result in satisfying a maximum number of demands (Carroll & Shabana, 2010). As a result, the consumer is one of the most important, if not the most important, driver of CSR adoption (Carroll & Shabana, 2010).

CSR can be used to generate a positive evaluation of a company by a consumer (Palmatier et al., 2009) and is therefore known to improve both the company's and the brand's image, which in turn can increase the customer's purchase intention (Balmer & Greyser, 2006).

As a logical consequence, CSR initiatives can be used to build and strengthen customer relationships in innovative ways that are difficult to imitate (Bhattacharya & Sen, 2004). The initiatives can lead to the generation of trust between the company and its customers, as well as the formation of goodwill. In addition, consumers can be enticed to identify with an organization that engages in ethical and socially beneficial CSR activities because it increases their self-esteem (Bhattacharya & Sen, 2004). Carroll & Shabana (2010) agree that by strengthening their relationship with consumers, companies will ultimately see an increase in competitive advantage and customer preference.

Another stakeholder group that offers a number of potential justifications for engaging in socially responsible behavior are a firm's employees (Chan et al., 2020). Goals in this regard could include reducing employee turnover (Chan et al., 2020). In addition, companies that engage in CSR may have found a way to improve employee attraction and retention, as these initiatives represent the value proposition of an organization (Bhattacharya et al., 2008).

In general, employees expect their companies to engage in CSR activities, although the degree of expectation may vary (Schenkel-Nofz, 2015). In particular, companies that communicate about their ethical values are expected to follow through with actions. According to this author, once CSR policies are implemented, they tend to be well received by the workforce, as socially responsible orientation and participation are seen as equally beneficial to the company, the cause, and the individual. These employee-related positive effects stem from an awareness of the recognition of corporate social responsibility and the consequent assumption of responsibility towards stakeholders and other third parties (Schenkel-Nofz, 2015).

When a company is transparent about its strategy and commitment to CSR, and when employees have the opportunity to participate in decision making, they feel respected and valued by their employer (Schenkel-Nofz, 2015). A similar reaction results from the consideration of third-party interests. The result of both is employee loyalty and increased employee identification with the company's values and behaviors, and possibly even a feeling of pride in the workplace (Schenkel-Nofz, 2015). As a result, CSR is mostly perceived by employees as a responsibility that is equally economic, social and environmental in nature, and they will respond positively to its adoption, which should, according to this author, be considered a strong motivator for CSR adoption.

Through CSR, companies can also have a positive impact on any other type of stakeholder, such as suppliers or competitors (Thorisdottir & Johannsdottir, 2019). In today's world, this is especially true through the implementation of sustainability strategies that counteract environmental problems (Thorisdottir & Johannsdottir, 2019). Considering the full range of stakeholders is critical for companies regardless of their industry, as most of the benefits of CSR depend on the awareness and evaluation of the company's behavior by its relevant stakeholders (Bhattacharya & Sen, 2004; Greening & Turban, 2000). Therefore, it is not surprising that many companies have felt strongly compelled to implement CSR programs after experiencing an increase in stakeholder pressure as a means to remain competitive (Matten & Moon, 2008).

In conclusion, there are many reasons that should encourage companies to engage in CSR initiatives, leading to the "belief that it is in business's long-term self-interest – enlightened self-interest – to be socially responsible" (Carroll & Shabana, 2010, pp. 88–89). This means that companies should be interested in proactively taking steps toward CSR involvement if they want to remain competitive and survive in their respective industries (Carroll & Shabana, 2010). Not only is strong public support reason enough to adopt socially responsible behavior,

but it is also the right thing to do toward employees, customers, and other stakeholders (Carroll & Shabana, 2010).

Therefore, it becomes rather clear that although the business case for CSR is mostly based on the general economic perspective and companies usually view CSR as a service to society rather than for their own profit (Carroll & Shabana, 2010), when planning CSR programs, social, environmental and ethical dimensions must be considered equally to the financial and economic ones to ensure the success of CSR practices (Schenkel-Nofz, 2015).

2.4. OBSTACLES AND ERRORS IN CSR ADOPTION

There are a number of mistakes that can potentially be made when engaging in CSR (Bhattacharya et al., 2008). Particularly regarding employees, keeping stakeholders at a distance and being reluctant to communicate the scope and details of CSR initiatives can prove fatal. CSR practices and programs are also often designed without extensive analysis and consideration of stakeholder needs. In addition, top management tends to formulate, implement, and sustain its CSR activities through a downward approach, ignoring potential psychological mechanisms that could elicit positive responses from its employees (Bhattacharya et al., 2008).

Criticism of the concept and implementation of CSR usually stems from the classical economic argument that social problems that cannot be solved by the free market are not the responsibility of businesses (Carroll & Shabana, 2010). Instead, government and legislation are the institutions seen as responsible because business is supposedly not prepared to deal with social issues. Moreover, a preoccupation with CSR would distract from a company's original purpose of generating and maximizing profits. Others argue that the business sector is already very powerful and should not gain more by getting involved in solving social problems, or that national companies are giving up some of their global competitiveness by focusing on these issues (Carroll & Shabana, 2010).

Another factor that may discourage companies from engaging in socially responsible behavior is the fact that the public recognizes negative behavior, but rarely rewards positive behavior (Carrigan & Attalla, 2001). Therefore, even ethical companies lack incentives to engage in socially responsible behavior if consumers are indifferent (Carrigan & Attalla, 2001).

Another very compelling argument for the reluctance to adopt CSR is the fact that it is still very difficult to determine the positive effects of CSR initiatives on corporate returns

(Bhattacharya & Sen, 2004). First, these activities and programs tend to be very complex, and second, even if the returns can be clearly identified, they are not easy to measure (Bhattacharya & Sen, 2004).

2.5. CSR AND FINANCIAL PERFORMANCE

In the existing literature, there is a lack of consensus on the relationship between corporate social performance (CSP) or corporate social responsibility (CSR) and financial performance outcomes (Brammer & Millington, 2008). The reason why this became relevant in the first place is that the focus of CSR theories has shifted from an ethical orientation to a close examination of organizational consequences, including changes in financial performance (Carroll & Shabana, 2010).

Different theories and different research have led to different results, with the main point of conflict being whether socially responsible behavior leads to an increase in corporate financial performance (CFP) (Brammer & Millington, 2008). Studies that find a negative or missing link in the performance indicators imply that good social performance does not generate financial results, or that it even comes at the expense of financial results. The reason for the latter is seen in particular in the use of resources for corporate social activities that are unrelated to the company's main activity and therefore lead to a decline in financial performance (Brammer & Millington, 2008).

A possible explanation for this phenomenon and the related findings is that CSR initiatives often require firms to make large initial investments that decimate financial results in the short run (Brammer & Millington, 2008). Therefore, the relationship between CSP and CFP is highly non-linear and may also depend on the lifecycle of the firm and the lifecycle of the industry in which it operates. Thus, it appears that high performing companies in terms of CFP either invest a relatively high amount in CSR initiatives or choose to avoid such involvement almost entirely. As a result, companies that are reluctant to invest in CSR are found to perform exceptionally well in terms of financial performance in the short term, while those that invest heavily reap long-term benefits (Brammer & Millington, 2008). Taneja et al. (2011) come to a similar conclusion: CSR has a rather neutral effect on financial performance over shorter time horizons, while firms perceive a significant advantage in the long run. Therefore, there is certainly a mostly universal positive relationship between CSP and CFP, it just depends on the time horizon of the study (Taneja et al., 2011).

Orlitzky et al. (2003) also find a positive relationship between CSP and CFP across industries and contexts, rooted in stakeholder theory. The strength of this almost universally positive relationship varies due to contingency factors such as reputation effects and market measures of CFP, as well as disclosure practices regarding CSP. However, the authors suggest that CSP and CFP influence each other through a positive reinforcement cycle, suggesting a mutually beneficial effect. Consequently, managers can afford to be socially responsible because market forces do not penalize firms with high CSP, which also implies that managers are more likely to pursue CSP as part of their strategy in order to achieve a higher CFP (Orlitzky et al., 2003).

The results show that there is a positive correlation between CSP and CFP and that this relationship is simultaneous and bidirectional (Orlitzky et al., 2003), which also explains the complex and interrelated nature of the results (Carroll & Shabana, 2010). It is therefore crucial to understand the complexity of this relationship and it is also important for managers to understand that the impact of CSR on CFP varies depending on the specific characteristics of the firm (Carroll & Shabana, 2010). According to Thorisdottir and Johannsdottir (2019), it is equally important to measure and consider a firm's environmental performance in addition to its financial performance when assessing performance outcomes.

In general, it can be said that the economic effect of CSR on financial performance is positive in the long run (Brammer & Millington, 2008; Taneja et al., 2011), although the degree is affected by mediating and situational factors (Carroll & Shabana, 2010). This also explains the fact that the nature of the relationship is not invariably positive, but can be unfavorable in some cases. Therefore, it is even more important for companies to consider the interests of their stakeholders and ensure their support when pursuing CSR activities (Carroll & Shabana, 2010).

2.6. IMPORTANCE OF CSR IN THE PRESENT CONTEXT

Corporate Social Responsibility (CSR) is a concept that has gained popularity over the last few decades and has been accompanied by a rapid increase in interest in European countries and the United States, as well as in the rest of the world (Carroll & Shabana, 2010).

Phenomena such as the globalization and internationalization of business, digitalization, and the ever-increasing importance of information and communication technology infrastructure are responsible for the enormous popularity and relevance of CSR, similar to the widespread adoption of stakeholder theory (García-Huguet, 2021). Companies have developed and implemented an incredible amount of CSR practices in a very short period of time, as increasing

pressure from stakeholders has made CSR initiatives almost a requirement for doing business (Matten & Moon, 2008).

Generally speaking, the reason why CSR commitment is so crucial in today's times is the fact that there has been a tremendous increase in consumer awareness regarding the socially responsible behavior of companies (Taneja et al., 2011).

Businesses are increasingly being held accountable for social, environmental and economic problems, which has led to a loss of credibility and trust in product and service providers (Porter & Kramer, 2011). Accusations such as companies ignoring the needs of their customers and other stakeholders, irreparably depleting natural resources, and economically harming the communities in which they operate are just some of the commonly heard criticisms - in the public's mind, companies have either failed to understand or completely ignored the negative impacts of their operations (Porter & Kramer, 2011).

This has led to the undeniable fact that managers need to adapt and develop new skills, while companies need to consider factors other than economic success in their decision-making in order to provide benefits to society (Porter & Kramer, 2011). Porter and Kramer (2011) argue that companies need to return to the original question, "Is our product good for our customers? Or for our customers' customers?" (p. 7). In addition, while companies' ultimate premise is to get the customer to buy as much of their product as possible, the demand for goods that satisfy societal needs is increasing rapidly in advanced economies (Porter & Kramer, 2011).

When companies are challenged by societal weaknesses or harms, they often incur internal costs, although addressing these social problems does not always have to result in higher costs for companies, on the contrary, it can generate benefits in terms of productivity (Porter & Kramer, 2011). According to these authors, many externalities, such as pollution, that are considered external costs to firms may in fact have internal costs to those same firms, even without regulation or resource taxes. By incorporating social purposes into their profit considerations, companies can practice a more progressive form of capitalism that allows both society and business to grow. This creates a beneficial cycle of prosperity for both the community and the company, which in turn generates sustainable profits (Porter & Kramer, 2011).

Another development that makes CSR particularly relevant in the current context is the rise of greenwashing, which refers to the distribution of inaccurate or distorted information about a company's environmental practices (García-Huguet, 2021). In order to attract potential customers and influence purchasing decisions, many companies paint a misleading picture of

their social and environmental behavior for the sole purpose of marketing (García-Huguet, 2021).

In general, it should be noted that CSR is not a trend or a passing fad, but that recent developments are the reasons why its importance has grown so rapidly in recent years and will continue to grow in the future (Kudlak et al., 2015). Regardless of where these impulses originate, whether they come from the political, economic, or consumer spheres, they accumulate and transform CSR into a concept that business has already become unthinkable without (Kudlak et al., 2015).

Further evidence of the importance of CSR in today's world can be found in the almost shocking results of KPMG's sustainability reports. Especially the retail sector falls short of expectations - while most sectors have reporting rates of at least 68% in 2017, only 63% of retail companies publish reports; in 2020, the minimum is 71%, while retail still lags with a rate of 67% (KPMG, 2017, 2020). At least there has been some progress, as 67% of retail companies recognize climate change as a significant risk (KPMG, 2017), and 57% in 2017 and 75% in 2020 are aligning their CSR activities with the United Nations Sustainable Development Goals (KPMG, 2017, 2020).

2.7. CONSUMER PERCEPTION OF CSR

Consumers' perceptions of a firm's commitment to CSR are mediated by a number of factors (Bhattacharya & Sen, 2004). The company's general marketing strategy and the integration of CSR into this overall plan determine the extent to which CSR initiatives actually lead to positive outcomes. In addition, consumer perceptions are much more favorable if the company is smaller or more locally oriented, and if it is a privately owned, more personal organization. On the other hand, large, multinational companies are more likely to be associated with negative attributes by consumers. Positive reactions are also observed when the company is a pioneer in its industry or field in terms of CSR implementation, or when the CSR activities undertaken by a company seem to fit well with the overall strategy (Bhattacharya & Sen, 2004).

Much of strategic and corporate marketing is also linked to these considerations of consumer perception (Balmer & Greyser, 2006). The fact that a potential customer's perception of a company will affect their opinion of the organization and, in turn, their behavior, also implies that these notions will be different for different groups or market segments, which needs to

be considered when using CSR for communication or marketing purposes (Balmer & Greyser, 2006).

In general, consumers are more likely to be affected by negative information about CSR and related practices than by positive behavior (Bhattacharya & Sen, 2004). A key issue that also limits the ability of consumers to respond appropriately to a company's CSR commitment is a lack of awareness on the part of customers (Bhattacharya & Sen, 2004).

Related to this, ethics often only play an important role in consumers' perceptions and purchasing decisions when they are invested in the issue itself or when positive or negative behavior would affect them personally (Carrigan & Attalla, 2001). If this is not the case, and it usually is not, consumers have very limited specific knowledge about the CSR activities of individual companies (Carrigan & Attalla, 2001).

2.7. CSR COMMUNICATION

CSR communication is a multifaceted concept that describes communication about social issues in the public relations and marketing areas, but also at the management level and in organizational communication (van Riel, 1995). The concept has gained prominence as a way of illustrating that companies are taking action on social responsibility rather than just talking about it (White et al., 2017).

The industries that are most active in the field of CSR communication are usually those that are most often a target of negative accusations from a diverse set of stakeholders (White et al., 2017). Logically, it is more necessary for them to communicate their CSR efforts and ethical behavior than for companies that are not disapproved by public opinion (White et al., 2017).

In general, however, it has proven to be very difficult for companies, even if they have chosen the right content, to communicate their CSR activities in a way that does not arouse skepticism among consumers and other stakeholders (Moreno & Kang, 2020). To further analyze this problem, it is crucial to note that not only the content of the message, but also the design of its delivery determines how consumers receive the message. The main criteria that consumers use to evaluate information from CSR communication efforts, in addition to the actual content, are the fit between the company's values and CSR actions, the authenticity of the information provided, the tone of the message, and the fit between their own value system and the company's CSR activities, although to a lesser extent (Moreno & Kang, 2020).

Congruence between the company's CSR program and its value system mitigates the influence of skepticism by reducing the need for information processing, as CSR communication appears more authentic when CSR practices actually represent the organization's core values (Moreno & Kang, 2020). An incongruence in this regard could lead the consumer to perceive the communication as inauthentic and therefore question the whole CSR concept behind it. Consequently, there is a negative relationship between the fit between CSR initiatives and corporate values and skepticism (Moreno & Kang, 2020).

The fit between the consumer's value system and the company's CSR activities also affects whether the consumer is skeptical of the company's CSR communication (Moreno & Kang, 2020). If there is an incongruence between the two concepts, consumers could become confused, while an alignment between the two could potentially reduce skeptical scrutiny, thus there is a negative relationship between the fit of consumer values and corporate CSR activities and skepticism (Moreno & Kang, 2020).

In addition, since a consumer's knowledge of a company's CSR efforts is heavily reliant on CSR communication, it is crucial that this information is easily accessible and understandable (Moreno & Kang, 2020). Furthermore, the information should be timely and trustworthy, especially with the vast amount of information sources in today's environment. Therefore, if a consumer perceives information from CSR communication to be inauthentic, it is likely to increase the likelihood of skepticism. As a result, inauthentic information has a positive effect on skepticism (Moreno & Kang, 2020).

A similar phenomenon occurs when a consumer believes a company is using a self-promotional tone when communicating its CSR initiatives (Moreno & Kang, 2020). When this is the case, the consumer is more likely to evaluate the message skeptically, meaning that the relationship between a self-promotional tone and skepticism is positive. As a result, in order to avoid being perceived as acting out of self-interest, companies should refrain from using a self-promotional tone in their CSR communication (Moreno & Kang, 2020).

Factors that generally reinforce skepticism include low trust in a company, active distrust of a company, and corporate hypocrisy (Moreno & Kang, 2020). Therefore, skepticism about a company's CSR communication also has a negative effect on a consumer's patronage intentions. In contrast, when there is a strong alignment between a company's CSR initiatives and both the company's and the consumer's values, it can reduce skepticism and encourage consumers' continued support of the company, leading to long-term retail patronage intentions (Moreno & Kang, 2020).

When analyzing a company's success in CSR communication, it is important to consider these retail patronage intentions as an increasingly relevant outcome, as a consumer's level of skepticism can affect his or her behavior toward the company, particularly in terms of maintaining the company-consumer relationship through said retail patronage intentions (Moreno & Kang, 2020).

Therefore, in the face of skepticism, the delivery of CSR communication may sometimes be more important than the content of the message (Moreno & Kang, 2020). Therefore, companies should always choose CSR practices that are in line with their core values and focus on delivery without allowing skepticism to arise, as this is the only way to reap the benefits of consumer engagement in the long run (Moreno & Kang, 2020).

Especially in today's world, it has become clear that information on CSR and ethics must be communicated in a way that overcomes possible confusion and makes it accessible to consumers, while avoiding the creation of discomfort or inconvenience (Carrigan & Attalla, 2001).

2.8. CSR REPORTING

Perhaps the most common form of CSR communication is corporate social or sustainability reporting, where companies publish reports on their CSR activities and their impact on society, the environment, etc. (Carroll & Shabana, 2010). These reports are primarily a means of demonstrating that the company's behavior meets both social and legal expectations (Carroll & Shabana, 2010).

As companies always have to balance internal and external impulses coming from a variety of stakeholders with a complex power distribution system, and this need has only increased in recent years, the number of reports published, mainly through company websites, is increasing (Kolk, 2010). In particular, the socio-political context, which includes scandals and potential incidents in the industry as well as media campaigns, is the cause and condition of the amount of information disclosed. Large companies tend to report more on their CSR efforts than small companies, possibly because of their greater presence in the media and in NGO monitoring (Kolk, 2010).

The sectors that have historically been more active in reporting are the industrial sectors, which are typically associated with higher levels of pollution, while the sectors that have historically been less active in reporting are, for example, retail and trade, as well as media and communications (Kolk, 2010). Nevertheless, the overall trend is towards the publication

of CSR and sustainability reports (Kolk, 2010). In particular, large MNCs operating in global industries tend to closely monitor their competitors and their CSR initiatives, and they tend to match the reporting behavior of the industry leaders (Knickerbocker, 1973).

Kolk (2010) identifies five types of companies that report on CSR issues. These types are consistent reporters and consistent non-reporters, as well as late adopters and laggards, while the last type is that of inconsistent reporters. Factors that influence which category a firm falls into, in addition to the aforementioned industry factors, are likely to be firm-specific and competition-specific, as well as national characteristics of the country of origin (Kolk, 2010).

The design of these reports varies considerably from company to company, as there is no official standard or regulation (Kolk, 2010). First of all, the reports can be called social, environmental or sustainability reports and therefore have different focuses. They also differ in terms of format, i.e. whether they are integrated into the financial report or published as a separate report, and whether they are aimed at specific stakeholder groups or the general public. The means also depend on the company's preference; reports may be published in electronic or paper form, or both, and may be available in one or more languages. In addition, some reports involve verification of data by a third party, while others are supported only by the firm itself (Kolk, 2010).

Of course, reporting practices also have downsides, such as the problematic nature of data collection processes or the selection of performance indicators, as well as the expenses in terms of time and money involved, or simply the lack of benefits (Kolk, 2010). This author also points out that another risk associated with CSR reporting is that the cessation of reporting may generate negative attention, as the 'paradox of information' leads to an increased demand for data the more a company provides. Therefore, CSR reporting practices show a certain path dependency, as past decisions limit subsequent choices and companies that once publish a CSR report are usually held accountable in subsequent years (Kolk, 2010).

According to a study by KPMG (2020), the reporting rate is 98% in Spain and 92% in Germany.

2.9. CSR IN THE FASHION INDUSTRY

The fashion industry has come under scrutiny for its environmental impact, with several studies highlighting the negative effects of the industry on the planet. Some of the most prominent concerns in the environmental context are waste overflow, deposition of toxic chemicals in nature, and air pollution (Babiak & Trendafilova, 2011). As a result, fashion is considered the second most destructive industry when discussing the environment, highlighting the

magnitude of the problem (Martín López, 2019). Labor practices have been the primary concern of scholars in the field, while consumerism and environmentalism have also been frequently discussed (Dickson & Eckman, 2006).

Against this backdrop, CSR has gained prominence in the fashion industry, where companies are expected to achieve commercial success while respecting ethical and personal values, the rights of individuals and communities, and the environment (Lee & Lee, 2018). Contrary to these expectations, the fashion industry has been known for decades for its low labor standards, which is not in line with CSR and can potentially damage brand image (Lee & Lee, 2018).

Where socially responsible fashion practices exist, they tend to focus on sourcing and manufacturing, while neglecting social concerns such as fair wages and working conditions, even though worker exploitation is one of the main problems in the fashion sector (Mandarić et al., 2022).

In general, the fashion industry has a negative impact on the environment at all stages of the supply and value chain, and this impact is expected to increase in the future (Mandarić et al., 2022). Therefore, it is important to reduce the negative influence of production processes on local communities, the environment and society as a whole, as well as to improve the social responsibility and related activities of fashion brands and to make consumers aware of the potential consequences of over-consumption of fashion products. Today, the life span of clothing can be extended through various measures, including resale, rental or donation, but in most cases, consumers do not have enough knowledge or understanding of the importance of socially responsible behavior of fashion brands, highlighting the need for more education and awareness (Mandarić et al., 2022).

Thorisdottir and Johannsdottir (2019) posit that the fashion industry has treated natural resources as a bottomless pit, leading to unsustainable behavior. In addition, the companies that supply raw materials to the biggest fashion brands, such as Inditex, Mango, H&M, or Nike, have high levels of toxicity that are harmful to the people wearing the clothes and to animals (García-Huguet, 2021). Furthermore, the constant growth of the industry incentivizes this kind of unsustainable behavior, promoting a life cycle in which clothing is often thrown away, increasing the negative impact on the environment (Thorisdottir & Johannsdottir, 2019). The emphasis on mass production, low price strategies and marketing are just some of the symptoms of the mindset behind the current state of the fashion industry (Thorisdottir & Johannsdottir, 2019).

In order to solve the problems of the fashion industry, a collective effort is needed from various parties, including retailers, designers and consumers (Mandarić et al., 2022). However, according to these authors, it is not easy to change business practices due to high cost pressures and high levels of competition in the fashion industry. Both companies and consumers need to adopt sustainable practices to make the fashion sector more environmentally friendly, as both sides are responsible for the amount of pollution caused by over-consumption of clothing (Mandarić et al., 2022).

The fashion industry is facing increasing pressure to adopt sustainable business models in response to accidents such as Rana Plaza, which made the need for greater accountability for the industry's impact on both the environment and society painfully clear (Kudlak et al., 2015). This has led to various types of fashion brands being criticized for their negative impact on society and the environment, and therefore they need to improve their CSR commitments in various areas (Chan et al., 2020). To do so, it is important for fashion brands to first understand their consumers' expectations and then make operational decisions to benefit from this understanding (Chan et al., 2020).

In response to growing public pressure to adopt CSR practices, the fashion industry has sought to implement them at all points in the supply and value chains (White et al., 2017). The fashion industry is also beginning to notice growing consumer awareness, with some fast fashion retailers already responding to sustainability (Cairns et al., 2022). Furthermore, the fashion industry is expected to see an increase in bottom-up CSR initiatives due to growing consumer demand for fair working conditions and the increasing influence of labels (Kudlak et al., 2015).

Despite the efforts already made, the sector is still far from being environmentally sustainable or socially responsible due to the severity of the negative impacts, and society is becoming increasingly aware of this issue (García-Huguet, 2021). This has led to a debate in the fashion industry about whether to adapt to the expectations of new consumers or continue to cater to the preferences of the general public, given the growing awareness of the environmental impact of fast fashion and the seriousness of the situation (García-Huguet, 2021). Nevertheless, the COVID-19 pandemic has further increased attention and interest in sustainable fashion and sustainable practices, offering a glimmer of hope in the midst of challenging times (Mandarić et al., 2022).

The intense competition in the fashion industry has made many companies aware of the relevance of understanding the business rationale for CSR (Moore et al., 2012). Until recently, CSR programs have tended to be individual company attempts that end up being repetitive rather than complementary (Moore et al., 2012). Social and environmental issues outside of a

company can put pressure on fashion companies in a highly competitive environment, driving them to adopt more socially responsible business models (Kudlak et al., 2015). These external contingency factors can generally strongly shape the strategies and business models that companies adopt (Kudlak et al., 2015).

Fashion companies that are proactive and anticipate social or environmental issues can gain a competitive advantage by integrating CSR into their business models, enabling them to become industry leaders and gain a first mover advantage (Kudlak et al., 2015). However, the implementation of CSR in the fashion industry has mainly focused on preventing human rights abuses in the supply chain (Moore et al., 2012). In order to increase social responsibility, companies need to create CSR initiatives throughout the supply chain, taking into account the challenges and complexities of this approach, including changing consumer demand over time (Moore et al., 2012).

In general, the apparel industry is increasingly influenced by global processes besides processes at the organizational level, which creates an opportunity for companies in the sector to address reputational risks and benefit from new business opportunities (Kudlak et al., 2015).

The potential impact of CSR in the fashion industry is most significant in three areas: ensuring environmental sustainability, eliminating child labor, and improving worker safety, health, and working conditions (Kudlak et al., 2015). Positive effects of CSR have already been observed in developing countries, and hazardous substances, energy use, and water use in manufacturing are seen as the most impactful areas for CSR. CSR is expected to become even more important in the fashion sector over the next five years, with CSR initiatives that address human rights, workplace safety, employee health and working conditions, and diversity projected to become critical issues (Kudlak et al., 2015).

An important aspect to highlight is the development of the fast fashion model. Since 1999, the fashion industry has undergone a transformation from forecasting future trends to responding in real time to the proactive creation of consumer needs and desires (Martín López, 2019). As a subsector of the fashion industry, fast fashion has emerged as a popular business model with characteristics such as mass production, short lead times, and rapid inventory turnover (Yoon et al., 2020). While fast fashion provides consumers with affordable and trendy clothing, it has been criticized for its social and environmental impacts, leading to increased awareness of the industry's potential negative impacts (Yoon et al., 2020).

Fast fashion is an economic model characterized by low-quality, disposable products, with design and production processes reduced from six months to three or four weeks (García-

Huguet, 2021). Contrasting business models include slow fashion, the circular economy, and the purchase and resale of used clothing (García-Huguet, 2021). Inditex, a Spanish company, is a pioneer in the fast fashion sector, reducing production time by 80% (Martínez Barreiro, 2008).

Fast fashion companies such as H&M, Zara, and Mango rely on quick turnaround times and offer new collections every week to appeal to trend-oriented customers (Yoon et al., 2020). Despite the appeal of fast fashion, the industry faces social, ethical and environmental challenges at all stages of the supply chain, and consumers are becoming increasingly aware of sustainability issues in the industry (Yoon et al., 2020).

Ethical problems in the fashion industry are largely attributed to the mass production and mass consumption inherent in the fast fashion business model (Yoon et al., 2020). Frequently used terms in this context range from disposable fashion (Yoon et al., 2020) to the throwaway culture (Papahristou & Bilalis, 2017).

Companies that focus on low-price strategies to market their products, rather than making efforts to address sustainability or CSR, further worsen the ethical problems (Thorisdottir & Johannsdottir, 2019). However, as awareness increases, consumers are more likely to repurchase from companies that have implemented CSR initiatives. Marketing strategies that focus on highlighting a company's CSR and sustainability practices have the potential to create positive customer perceptions in the long term. Nevertheless, in the fashion industry - as in any other industry - it is essential to maintain two-way communication in the customer-brand relationship (Thorisdottir & Johannsdottir, 2019).

By now, it has become clear that the fast fashion business model is not future-proof or resilient and relies heavily on an economic model that has been outdated for decades (Cairns et al., 2022). Mandarić et al. (2022) go so far as to state that "[u]ltimately, the long-term stability of the fashion industry depends on the complete abandonment of the fast fashion model" (p. 182).

The fashion industry, especially fast fashion, has faced a lot of criticism in recent years regarding its ethical practices, especially when it comes to communication (Dickson & Chang, 2015). Many apparel manufacturers have been accused of using defensive practices and even deception instead of proactively engaging in CSR practices to ensure better conditions in terms of safety, health, and fairness in the workplace (Dickson & Chang, 2015). This behavior is called greenwashing, which means that companies selectively choose to communicate positive

information while neglecting to report negative information (Lyon & Maxwell, 2011), and the fast fashion industry is full of it (Busalim et al., 2022).

Eco-fashion is gaining popularity among consumers who are becoming more environmentally conscious, but in most cases it is based more on branding and marketing than on truly socially responsible corporate behavior (White et al., 2017). Companies use phrases such as 'fair trade', 'recycled', 'organic', and 'vintage' to persuade consumers and try to convince them to buy through these so-called guilt politics. Consumers' limited awareness of the sustainability impacts of the clothes they buy, coupled with fast fashion companies' advertising strategies that often deliberately confuse them, makes it difficult for them to make informed purchasing decisions (White et al., 2017).

To address the growing concern about the environmental impact of fashion, some fast fashion brands, such as Zara and Mango, have begun to produce collections that are marketed as environmentally friendly (Martín López, 2019). These collections are called sustainable, but the question is whether the alleged sustainability of these clothing lines really represents a step toward more ethical corporate behavior, or if it is just a marketing strategy to satisfy consumers' need to feel like they are buying sustainably (Martín López, 2019).

The fashion industry has a responsibility to be socially responsible, and there are certain business characteristics and CSR practices that can help fashion manufacturers fulfill this responsibility (Dickson & Chang, 2015). These practices include having strong management systems, taking ownership of CSR programs, setting openness, transparency, trustworthiness, and honesty as core values, having a CSR committee, having committed owners and managers with ethical values, reinvesting profits in CSR activities, ensuring compatibility of CSR practices with social and environmental concerns, engaging with stakeholders, focusing on workers and the community, complying with government regulations and standards, and publishing CSR reports (Dickson & Chang, 2015).

A number of fashion companies are already taking steps towards social responsibility (Thorisdottir & Johannsdottir, 2019). This is manifested in more environmentally oriented practices, which include a shift towards adjustments in fashion design, end-of-life management, and recycling initiatives. In addition, some companies are revisiting their pricing strategies to encourage consumers to purchase socially and environmentally responsible products (Thorisdottir & Johannsdottir, 2019).

All of these considerations show that there is an urgent need to educate consumers about their responsibility to make environmentally and socially responsible purchasing decisions,

especially in the fast fashion industry, where companies still often behave irresponsibly (Thorisdottir & Johannsdottir, 2019).

2.9.1. COMMUNICATION IN THE FASHION INDUSTRY

The fashion industry has frequently come under scrutiny as a contributor to global problems, and companies in the industry have generally been reactive rather than proactive in their responses to negative allegations and in their environmental disclosures (White et al., 2017). Negative media attention has led to increased reporting and positive communication behaviors, although these practices are mostly reactive (White et al., 2017).

A brand's image in the fashion industry is significantly influenced by how consumers perceive the company's sustainability and quality, and these perceptions tend to be negative (Chang & Jai, 2015). Therefore, it is important for companies to communicate with stakeholders, as there is no point in implementing CSR programs that are intended to positively affect a company's image without communicating them to the relevant recipients (García-Huguet, 2021).

Effective communication, both internally and externally, as well as online and offline, is crucial for today's companies because all the actions and messages a company communicates reflect its values (Benavides Delgado & Villagra García, 2005). Therefore, in order to increase positive brand perceptions, companies must carefully consider how they communicate messages related to sustainability and CSR (Keegan & Green, 2011).

Acting responsibly is not enough, companies must also communicate this to their stakeholders, and communication is an essential aspect of CSR (García-Huguet, 2021). To succeed in a competitive environment, companies need to differentiate themselves from competitors through social responsibility in both their actions and communications (García-Huguet, 2021). For this reason, sustainability and CSR initiatives are increasingly becoming a source of content for social network communications (Torres-Roma & García-Mirón, 2021).

To effectively differentiate themselves from competitors and appeal to environmentally conscious consumers by positioning themselves as 'green', companies need to actively communicate their brand positioning strategies (Chang & Jai, 2015). This can be achieved by describing the attributes of the brand in advertisements and other types of communication, as consumers may generate positive perceptions based on what is said in these messages to stakeholders. In addition, providing a specific benefit to the consumer can increase the effectiveness of the message. It is also important for companies to pay special attention to

the ethical, social and environmental impact of their business practices, as consumers are increasingly focused on these issues (Chang & Jai, 2015).

Another important communication focus for companies is to address labor practices in their supply chains, particularly in underdeveloped countries (White et al., 2017). This can help demonstrate the company's commitment to social responsibility and improve consumer perceptions of the company (White et al., 2017).

In order to promote more sustainable fashion consumption habits, companies need to use marketing tactics that are consumer-focused and aimed at changing consumer behavior (Mandarić et al., 2022). Research has shown that CSR campaigns in the fashion sector should clarify why consumers need to change their behavior, rather than simply defining what sustainability or social responsibility is (Mandarić et al., 2022).

Consumers who are exposed to sustainability positioning strategies perceive a significant difference in the company's efforts towards CSR compared to those who are not exposed (Chang & Jai, 2015). Communicating CSR can potentially indirectly increase purchase intention, while adopting sustainability positioning strategies can create a positive perception of the company's CSR efforts, making a case for the application of sustainability and CSR marketing (Chang & Jai, 2015). In general, companies can benefit from transparency and communication of their sustainable practices in the manufacturing process of clothing (Chen & Chang, 2012).

Recently, sustainability has become a dominant trend (Mittelstaedt et al., 2014), leading companies to include terms such as 'eco-friendly', 'organic', or 'environmentally friendly' in their marketing and advertising messages (Chen & Chang, 2013). Environmental advertising and CSR communication can be classified into three types: informative, attitudinal, and behavioral, depending on the message the content is intended to convey to the consumer (Torres-Roma & García-Mirón, 2021). It is crucial for communication to be informative without leading to greenwashing, and communication should be designed to help individuals understand that phenomena such as climate change and the resulting need for CSR are an inevitable process to which we must adapt (Torres-Roma & García-Mirón, 2021). Greenwashing is a deceptive advertising practice involving the use of certifications, eco-labels and logos to create the appearance of a sustainable company, and it is becoming increasingly prevalent among companies in the fashion sector (Delmas & Burbano, 2011).

With the rise of social networks comes enormous potential, also for CSR communication - influencers who share their socially responsible lifestyles on their social media profiles have

the potential to reach millions of users and influence their consumption habits and attitudes towards sustainability and ethical behavior (García-Huguet, 2021).

Fast fashion brands also use social media. García-Huguet (2021) found that they tend to have a lack of CSR communication on Facebook, while the majority of such communication on ethical issues and social responsibility is published on their website. However, they sometimes engage in CSR communication on social media platforms other than Facebook. Slow fashion companies, on the other hand, are known to post frequently about their CSR actions, such as donations. Therefore, while slow fashion companies seem to use social networks, fast fashion companies tend to communicate their CSR efforts through the publication of sustainability reports and a code of ethics (García-Huguet, 2021).

Overall, it can be said that fashion brands are still not doing enough to communicate their CSR activities to the public (Chan et al., 2020). This is problematic because the cost-effectiveness of CSR programs can affect the extent of CSR practices and the level of brand advertisement, which is why a lack of CSR communication can lead to a vicious cycle regarding socially responsible actions (Chan et al., 2020).

Fast fashion companies tend to prioritize their strategy of fashionable and low-priced products over their sustainability strategy (Chang & Jai, 2015). As a result, the public may not be aware of the brand's sustainability and CSR initiatives, resulting in the brand being undervalued. In order to avoid this, fashion retailers should make efforts to communicate their CSR activities and results to consumers (Chang & Jai, 2015).

Consumers typically evaluate the social responsibility of a fashion company based in part on the social responsibility of other companies in its supply chain (White et al., 2017). Therefore, it is essential for fashion companies to proactively communicate their CSR practices along their supply chain to manage criticism from stakeholders, and this should be done proactively rather than reactively (White et al., 2017).

Explicit information about CSR can improve consumer attitudes and enhance purchase intentions (White et al., 2017). There is often a gap between knowledge and action when it comes to CSR communication, which means that consumers may not fully understand what sustainable consumption entails. Therefore, especially in the fashion industry, companies need to educate consumers about sustainable consumption and socially responsible behavior on their part, in addition to communicating their CSR efforts (White et al., 2017).

2.9.2. FASHION INDUSTRY IN SPAIN

Overall, it can be said that Spanish companies operating in the fashion industry have stakeholders with a high level of awareness of the significant impact that the fashion industry has on the environment, the economy and society in general (Observatorio de la Moda Española, 2016).

In the SDG Index ranking on sustainability, Spain ranks 16th with a score of 79.9, although the ranking is not specific to the fashion sector (Sachs et al., 2022). In 2016, Spain was the ninth most wasteful textile producer in Europe, with 98,881 tons of waste (Labfresh, 2020). In addition, in 2013, Spain accounted for 10% of clothing production in Europe (Centre for the Promotion of Imports, 2016). It also ranks fifth among the world's leading countries in the fashion industry (IFDAQ, 2022).

Fast fashion brands such as ZARA and MANGO were first launched in Spain, which makes the case of Spain unique as it can be considered a country of origin for these brands (Yoon et al., 2020). As a result, fast fashion plays an enormously dominant role in the fashion industry within Spain (Yoon et al., 2020).

According to the report developed by Yoon et al. (2020) on the fast fashion industry, when evaluating fast fashion, Spanish consumers are known to have a higher level of expertise and often consider experiential information. In addition, fast fashion is likely to create a sense of identity invasion among Spanish consumers, as they may feel that their sense of individuality is dependent on fast fashion trends, thus the belief in symbolic congruence is identified as a factor that potentially leads Spanish consumers to avoid fast fashion. Nevertheless, Spanish consumers tend to perceive fast fashion styles as a normative standard (Yoon et al., 2020).

According to this research, reasons for fast fashion avoidance do not include deindividuation and foreignness. Instead, avoidance is driven by beliefs related to symbolic style, unmet expectations, and irresponsibility. In Spain, ethical concerns such as the irresponsibility and poor performance of fast fashion significantly influence the avoidance behavior of consumers who have more experience with this industry positively, i.e., it inhibits purchase behavior (Yoon et al., 2020). In addition, the overly trendy style or orientation to significant fashion trends has a negative impact on the intention to avoid fast fashion and a positive impact on buying decisions. In addition, these authors find that Spanish consumers are unlikely to associate the fast fashion industry with ethics or CSR. Moreover, they have had different experiences with fast fashion brands over a long period of time (Yoon et al., 2020). In contrast, Marquina and Morales (2012) find that CSR seems to have less of an impact in Spain than, for example, in

Peru, although it still has an impact. In addition, CSR is generally valued more highly by Spanish customers than price, although not as highly as corporate attributes such as product quality - in other words, Spanish customers are willing to pay more for quality than for ethical attributes. Furthermore, environmental protection is considered a very valuable CSR activity in Spain (Marquina & Morales, 2012).

2.9.3. FASHION INDUSTRY IN GERMANY

Germany in general is ranked sixth in the overall SDG Index ranking for sustainability, achieving a score of 82.8, although this ranking is not limited to the fashion industry (Sachs et al., 2022). In addition, it was the second country in terms of waste production in the textile sector in 2016, producing 391,752 tons (Labfresh, 2020). In 2013, Germany accounted for 3% of European clothing production (Centre for the Promotion of Imports, 2016). In 2022, Germany occupied the sixth place of the leading countries for the fashion sector on a global level (IFDAQ, 2022).

In their study of German consumers in the fashion industry, Wiederhold and Martinez (2018) found that consumers face two main barriers to purchasing sustainable clothing: price and incomplete background knowledge. Interestingly, Walsh et al. (2001) found that German consumers are generally considered to be price-insensitive due to their high economic level, meaning that price does not usually play a decisive role in their purchasing decisions.

German consumers tend to be cautious when presented with high quality products at low prices, believing that premium prices indicate high product quality (Walsh et al., 2001).

Consumers in Germany express a desire for better information about ethical apparel and see it as the responsibility of retailers to provide transparency (Wiederhold & Martinez, 2018). They believe that retailers should provide more transparent information and offer a clearer classification of sustainable fashion (Wiederhold & Martinez, 2018). It appears that German consumers prefer to have extensive information at their disposal (Walsh et al., 2001).

The perceived limited availability of sustainable fashion contributes to German consumers' low levels of brand recognition and difficulty in naming socially responsible fashion brands (Wiederhold & Martinez, 2018). Consumers feel that this type of socially responsible clothing is only available for women, and they complain about the limited supply (Wiederhold & Martinez, 2018). While German consumers tend to be very conscious of the quality of the products they buy (Walsh et al., 2001), they still have preconceived notions about sustainable

fashion that also influence consumer behavior, as many German consumers view sustainable fashion as alternative, unfashionable, or boring, leading them to not consider sustainable fashion alternatives in their buying decisions (Wiederhold & Martinez, 2018).

Despite potentially positive attitudes toward sustainable consumption behavior, German consumers often justify their purchasing reluctance by believing that their behavior will not have a significant impact (Wiederhold & Martinez, 2018). Their ingrained consumption habits are driven by personal convenience and affect the relationship between their attitudes toward sustainable products and their actual purchasing behavior (Wiederhold & Martinez, 2018).

In addition, Germans regard time as a crucial aspect and have an aversion to wasting it, believing that it should always be used productively (Walsh et al., 2001). As a result, they are unwilling to spend much of their valuable time making brand decisions.

2.9.4. EXEMPLARY CSR PRACTICES AND COMMUNICATION: THE CASE OF ZARA

The existing literature on Zara and its CSR practices is very limited, but there are a few sources. One such work is that of Martín López (2019). This author found that the clothes from the sustainable line, called "Join Life", were mixed in with the rest of the stock on display, with no noticeable signage to highlight their presence other than the paper label inside the clothes. Furthermore, the sustainable line was located in the cold section of the store, while the exterior and interior architecture did not provide any information about CSR or environmental measures through signage or other means. In particular, the "Join Life" line of apparel was identified as a high-turnover item, indicating frequent sales and replenishment (Martín López, 2019).

Customers interested in learning more about CSR, particularly environmental CSR, can access up-to-date and comprehensive information on the company's website (Martín López, 2019), which appears to be Zara's main medium for communicating its social responsibility efforts.

The information on CSR and sustainability on the Zara website itself is rather limited. The CSR initiative, like the clothing line, is called "Join Life" (Zara, 2023). The company states that it is working to improve sustainability at all stages of the value chain, adapting concepts such as circular economy or extended product life cycles. It also mentions programs related to resale, repair and donation, and the brand works closely with suppliers to adapt design and production processes (Zara, 2023).

In addition, the website lists a series of goals or commitments for 2023, 2025 and 2040, with the short-term goals mainly being the elimination of waste and plastics and the use of more sustainable fibers, while the long-term goal for 2040 is zero net emissions (Zara, 2023). In addition, a list of milestones can be found on the website: most of them up to 2020 include the signing of agreements on socially responsible and ethical behavior, the creation of codes of conduct, and the formulation of plans. Milestones from 2020 include the eco-efficiency of stores, the elimination of hazardous chemical discharges, the expansion of the "Join Life" collection, and the launch of a pre-owned program (Zara, 2023).

For more information, users will be redirected to the Inditex website. Inditex is the parent company of brands such as Zara and Stradivarius, founded in 1985, with a sales volume of 32,569 million euros in 2022 (Inditex, 2023a), of which 23,761 million euros were attributed to Zara (Inditex, 2023c). On the Inditex website, the sustainability page gives more or less the same information as the Zara website: they are pursuing the use of innovative and more sustainable fibers, they have partnerships with foundations and other NGOs that work on social and environmental projects, and they are committed to achieving zero net emissions by 2040 (Inditex, 2023b).

More information can be found in Inditex's 520-page annual report. In this report, Inditex identifies collaboration, culture, transparency, and innovation as fundamental elements of its sustainability strategy, and goes on to detail its commitment to each stakeholder group and in relation to the United Nations Sustainable Development Goals (SDGs) (Inditex, 2023c). Specific practices mentioned include Ethics and Sustainability Committees, internal training and volunteer programs, framework agreements and commitment to NGOs, a Social Advisory Council and CSR reporting. The report also includes a report on the diversity of the company's workforce, which is made up of people from 182 countries and is 75% female, and also identifies a number of diversity practices, including so-called "equality plans" and anti-harassment policies. In addition, in 2023 they announced a goal to reach 2% of disabled people in the workforce in the next two years, and they have joined a number of networks and initiatives to support the LGBTQI+ community (Inditex, 2023c). Moreover, analyses have shown that Inditex offered pay parity between women and men in 2022, and Inditex is also very committed to ensuring safety and emergency management in the workplace (Inditex, 2023c).

There are a number of other practices that affect stakeholders such as customers, suppliers or shareholders, but their discussion would go beyond the scope of this thesis. It can be said that, at least from the sources provided on the Zara and Inditex websites, it seems that the

CSR efforts in place are very holistic and set timely and comprehensive goals to achieve a high level of social responsibility. However, the communication of these CSR initiatives seems to be very limited, mainly focused on the signage of the Join Life collection at the point of sale and the rather reactive communication on sustainability and social responsibility on the companies' websites.

2.10. CONSUMER BEHAVIOR IN THE FASHION INDUSTRY

The role of consumers is crucial in promoting CSR and sustainability, especially in the fashion industry (Mandarić et al., 2022). The industry already faces a significant challenge due to the lack of CSR practices adopted by companies, but it is not only companies that contribute to this problem as consumers also tend to engage in unresponsible fashion consumption practices. Therefore, achieving true social responsibility in the industry would require the participation of all stakeholders, including consumers, in the adoption of socially responsible behavior (Mandarić et al., 2022). Individuals who consider the broader impacts of their consumption on society, the environment and other living beings could be referred to as ethical or socially responsible consumers (Barnett et al., 2005).

In recent years, consumers have evolved from passive users to active participants who can be described as prosumers (García Galera & Valdivia, 2014). At least in Western societies, consumers have become better informed, more educated in their choices, and more aware of their rights and product requirements than in the past (Barnes & McTavish, 1983). The modern consumer also has a strong preference for staying informed and tends to be suspicious of the information provided by organizations (García-Huguet, 2021). As a result, among others, they tend to seek opinions on the Internet (García-Huguet, 2021).

The stimulus-organism-response framework introduced by Busalim et al. (2022) proposes that an individual's behavior is influenced by both external and internal stimuli. The external stimuli may include brand cues such as CSR initiatives or social cues as well as environmental factors, while the internal stimuli may consist of knowledge, awareness, and motivations. The individual, which includes value perceptions, self-perceptions, and social factors, is affected by these stimuli and produces a response. This response may take the form of intentions or behaviors, such as purchasing or engaging in socially responsible consumption, or it may include brand loyalty or an increased willingness to pay (Busalim et al., 2022).

Consumers may only care about ethics if it affects them personally, either positively or negatively (Carrigan & Attalla, 2001). In addition, consumers tend to have limited knowledge

about specific companies (Carrigan & Attalla, 2001). The resulting lack of awareness of CSR initiatives is a major constraint on consumers' ability to respond to them and adapt their behavior accordingly (Bhattacharya & Sen, 2004).

As a result, there is considerable variation among consumers in their responses to CSR initiatives (Bhattacharya & Sen, 2004). One element that makes measuring these responses challenging is that the impact of CSR initiatives on outcomes that are internal to the consumer, such as attitudes, awareness, and attributions, is much easier to assess than their impact on external or observable outcomes, such as purchasing behavior and word of mouth (Bhattacharya & Sen, 2004).

When examining consumer behavior in response to CSR activities, it is important to consider the internal impact of these activities on the consumer, as a firm's CSR initiatives can affect the overall well-being of its consumers (Bhattacharya & Sen, 2004). In the long run, a positive impact on this well-being can lead to increased customer loyalty or patronage, which could ultimately benefit the company's performance (Bhattacharya & Sen, 2004).

These considerations show that there are consumers who actively seek out sustainable products and avoid purchasing from companies with unethical practices (Carrigan & Attalla, 2001). However, there are also consumers who are equally knowledgeable about, for example, ethical and unethical marketing practices, but who do not take action against unethical companies or reward those who act in a socially responsible manner. This discrepancy between attitude and behavior is known as the attitude-behavior gap, which describes a problem of ethically minded consumers who do not consistently purchase ethically (Carrigan & Attalla, 2001) and will be explored in more detail later in this thesis.

To examine consumer behavior in the fashion industry as a specific industry, it must first be noted that consumer attitudes and behaviors toward sustainability and social responsibility in the fashion industry remain a complex issue (Carrigan & Attalla, 2001). Consumers' attitudes and behaviors towards socially responsible products and practices in the fashion industry still have a long way to go, resulting in a discrepancy between their perceptions, attitudes and behaviors when it comes to fashion and especially fast fashion brands (Butler & Francis, 1997). The idea of sustainable fashion is often perceived as contradictory by many consumers, resulting in skepticism towards sustainable fashion brands (Henninger et al., 2016).

Despite the rise of alternative consumption patterns such as anti-consumerism, ethical consumption, and eco-friendliness, fast fashion brands are still seen as the main contributor to the overconsumption of fashion products (Yoon et al., 2020). Interestingly, despite their

apparent contradiction, consumers show a preference for both fast fashion, i.e. socially irresponsible brands, and sustainable consumption at the same time (Yoon et al., 2020).

Although many fashion consumers are in favor of sustainable or ethical consumption, this does not mean that they abstain from fast fashion (Yoon et al., 2020). Furthermore, an important issue is that a significant number of consumers who purchase fast fashion items do not consider the sustainability or CSR practices of companies at all in their behavior (Thorisdottir & Johannsdottir, 2019). Nevertheless, consumers are becoming increasingly aware of repurposing, altering, and upcycling clothing (Thorisdottir & Johannsdottir, 2019). There is an evolution towards a fashion industry that, at least in part, upholds the principles of anti-consumption (Yoon et al., 2020).

In general, fashion consumers are showing more interest in social and environmental issues, leading to a growing demand for fashion brands to consider their impact on human rights and the environment (Yoon et al., 2020). This shift in consumer behavior suggests that more people are seeking to engage in so-called responsible consumerism, especially younger generations such as Gen Y and Gen Z, who are often the primary target of fast fashion brands and have shown a particular interest in sustainability within the fashion industry (Yoon et al., 2020). Increasing consumer demand for fair working conditions in the fashion industry and the growing influence of labels that attest to CSR are expected to encourage companies to implement more CSR and sustainability initiatives (Kudlak et al., 2015).

Chan et al. (2020) conducted a study on H&M as a fast fashion brand and Louis Vuitton as a luxury brand and found that consumers demand ethical treatment of workers, including fair wages and working hours, and the elimination of child labor across all types of fashion brands. In addition, consumers expect fashion brands to prioritize occupational health and safety for both workers and consumers by avoiding the use of toxic chemicals. Interestingly, consumers had higher expectations of fast fashion brands on these issues (Chan et al., 2020).

Fast fashion consumers are also concerned with issues related to human rights and the welfare of workers and animals (Chan et al., 2020). They also expect fashion brands to reduce pollution by minimizing water use and greenhouse gas emissions, and to recycle used clothing and waste. These environmental expectations are shared by consumers for all types of fashion brands, whether fast fashion or luxury, although customers of luxury fashion brands had the lowest expectations regarding environmental CSR practices (Chan et al., 2020).

In any case, consumers in the fashion industry tend to place more importance on factors such as price, style, fit, trendiness, product quality and the overall shopping experience than on

environmentally and socially responsible behavior (Cairns et al., 2022). In addition, most consumers consider their own identity and appearance to be more important than environmental or social issues. Another issue that drives fashion consumers towards fast fashion is that customers often encounter obstacles such as limited availability, sizes and styles when trying to shop for eco-friendly fashion (Cairns et al., 2022).

Fast fashion retailers have long become the norm for buying clothes, and this has led to an acceptance that fashion, and fast fashion in particular, is not socially or environmentally responsible (Cairns et al., 2022). According to these authors, consumers tend to follow these social norms in their consumption behavior, and without incentives from fast fashion retailers, they are less likely to consider sustainability. Fast fashion retailers consciously use a sense of social belonging to create consumer identification (Cairns et al., 2022).

These authors also point out how consumers may be environmentally and socially responsible in other areas of consumption, but they often view fashion as a separate category. Reflection on one's own failure to take action or change behavior can lead to feelings of guilt among consumers (Cairns et al., 2022). However, it is not only consumers who are to blame, as the fashion industry has not paid enough attention to CSR in marketing and production. This is evident because in most areas of life other than fashion purchasing, people tend to make changes to resolve a phenomenon called cognitive dissonance, which is an incongruence between desired and actual behavior. Consumers may adopt a more responsible fashion system and their fashion purchasing patterns to resolve any dissonance they may feel when exposed to CSR communication (Cairns et al., 2022).

The fast fashion model's focus on rapid and continuous change of trends further triggers such dissonance, which is fundamentally caused by the consumer's self-construct (Cairns et al., 2022). Consumers buy new fashion items to enhance their self-concept and well-being, especially when projected outward, and the constant need to feel these emotions is a major motivation for many consumers to buy fast fashion. Consumers' self-concept also significantly contributes to the aforementioned attitude-behavior gap. In order to reconcile this gap between their consumption and their ethical beliefs, consumers often use justifications that create friction, which can result in consumers feeling even more cognitive dissonance due to the perceived insignificance of their individual actions (Cairns et al., 2022). In conclusion, although fashion consumers may feel uncomfortable when considering the impact of their behavior, they usually shop at fast fashion retailers.

2.10.1. THE RELATIONSHIP BETWEEN CONSUMER BEHAVIOR AND CSR

The stimulus-organism-response framework states that a stimulus received by the organism generates a subsequent response, and this response can take the form of intentions or behaviors, such as purchasing or engaging in socially responsible consumption, namely consumer behavior (Busalim et al., 2022).

Considering the consumer as an organism in this framework (Busalim et al., 2022), it becomes clear that in order to improve their purchasing behavior, consumers need extensive information about the corporate sustainability and social responsibility of fast fashion brands (Martín López, 2019). However, less than 20% of participants seek such information about a fashion brand and its sustainability policy before purchasing its products (Mandarić et al., 2022).

In general, consumers form positive opinions about sustainable fashion and related socially responsible behavior when they can perceive its value for themselves, the environment or society (Busalim et al., 2022). If a company has high quality products, good social performance may have a more significant impact on consumer choice than in the case of low quality products (Brammer & Millington, 2008). Whether internal outcomes for the firm, the consumer, and the social issue in question lead to favorable external outcomes is influenced by several moderators, including factors specific to consumers, firms, and competitors (Bhattacharya & Sen, 2004). The disposable income of consumers in the industry and their access to it are examples of such moderators. In addition, various aspects of the firm's marketing strategy are expected to moderate the relationship between internal and external outcomes - these marketing strategy aspects could include the communication of CSR initiatives (Bhattacharya & Sen, 2004).

CSR has been shown to have positive effects on various stakeholder groups, but of course consumers are probably the most important group to be influenced by a company's CSR activities (Bhattacharya & Sen, 2004). The relationship between CSR and consumer patronage encourages companies to invest more resources in CSR initiatives, thus supporting the business case for CSR. However, consumer responses to CSR initiatives are not always clear and straightforward, making it critical for managers to comprehend how and why consumers respond to CSR initiatives (Bhattacharya & Sen, 2004).

Companies that engage in socially responsible behavior are more likely to lead to responsible consumer behavior, but corporate abilities are also positively associated with socially responsible consumption (Marquina & Morales, 2012). These corporate abilities (CA) include, for example, product quality. Consumers are more likely to buy products if the company has

both CSR and CA, although CA is more important to consumers than CSR (Marquina & Morales, 2012).

Overall, it can be said that positive consumer attitudes towards a company and the associated purchase intention are more likely to emerge when information about CSR is explicit, which requires communication (White et al., 2017). However, there is also evidence of a knowledge-action gap or attitude-behavior gap in the discourse surrounding CSR communication (Cairns et al., 2022; Mandarić et al., 2022; White et al., 2017), and consumers may often lack an understanding of what socially responsible consumption means (White et al., 2017). This highlights the need for fashion companies not only to communicate their specific CSR initiatives, but also to educate consumers about CSR in the industry in general (Mandarić et al., 2022).

2.11. PURCHASE INTENTION AND BUYING DECISION

When consumers perceive that there is reciprocity in the relationship with a company, there is an improvement in reputation, brand image, trust, commitment, and purchase intention, which ultimately leads to a buying decision (Lee & Lee, 2018). In other words, Lee and Lee (2018) found that consumers' favorable opinion of a fashion company's corporate and brand level CSR was found to have an impact on purchase intention. This impact is due to the mediating role of corporate image and brand image, which can enhance the company's overall image (Lee & Lee, 2018).

In general, CSR has a greater impact on internal outcomes such as consumer attitudes compared to external outcomes such as purchase behavior or the buying decision, which are also more difficult to assess (Bhattacharya & Sen, 2004). However, the relationship between CSR and purchase behavior is influenced by several factors, such as the consumer's support for the social issue that the company's CSR initiatives are focused on, a strong connection between the company and the cause, the quality of the products, and whether there are additional costs associated with the company's social responsibility (Bhattacharya & Sen, 2004).

In general, purchase intention and the likelihood of making a purchase decision increase when consumers perceive that a company is committed to CSR, offers good value for money, and has high brand equity (Chang & Jai, 2015). Consumers who perceive that a company has a high level of CSR are more likely to plan to purchase that company's brand, and they are also more likely to buy sustainable products from the same company (Chang & Jai, 2015).

The literature also points out that price, value, brand image or familiarity, quality, and fashion trends are therefore the main determinants of buying decisions (Carrigan & Attalla, 2001). While these factors will continue to be important to consumers, ethical considerations may become equally important in the future. However, consumers currently prioritize their personal preferences over societal concerns when making fashion purchases (Carrigan & Attalla, 2001).

In terms of price, consumers evaluate the utility of a product or service based on what they receive from the brand compared to what they give to the brand, which is called perceived price value (Chang & Jai, 2015). Based on how much they pay, consumers expect a certain level of quality from the product. CSR efforts can increase this perceived price value and, therefore, consumers' purchase intention (Chang & Jai, 2015).

Some price-sensitive consumers may not be able to afford or be willing to pay the higher prices charged by socially responsible firms (Bhattacharya & Sen, 2004). Although consumers may have a positive view of CSR efforts, they are not willing to sacrifice product quality or price for them. In fact, if consumers believe that CSR initiatives come at the expense of product or service quality, they may even punish companies by not buying that product or even other products. According to these authors, the unwillingness to compromise on essential attributes such as price and quality is one of the main reasons why CSR initiatives lead to favorable attitudes towards companies but may not translate into buying decisions (Bhattacharya & Sen, 2004).

In the fashion industry, brand image is considered as another crucial factor that influences consumers' purchasing decisions (Carrigan & Attalla, 2001). As mentioned earlier, many fashion companies consider CSR as an essential component to improve their image and sales (Carrigan & Attalla, 2001). Nevertheless, for consumers, an image of social responsibility is not the primary factor in buying decisions (Boulstridge & Carrigan, 2000; Mandarić et al., 2022).

One of the factors behind this reluctance to consider CSR in buying decisions is that a significant proportion of consumers have limited knowledge about it (Carrigan & Attalla, 2001). If consumers had access to more information about socially responsible activities, they would be more selective in their consumption patterns and make different buying decisions. Until this changes, companies will continue to engage in unethical behavior without facing negative consequences in terms of consumer purchasing behavior (Carrigan & Attalla, 2001).

Accordingly, previous research has produced mixed results regarding the impact of ethical behavior on consumer buying decisions (Carrigan & Attalla, 2001). Although negative behavior

is more likely to be noticed and remembered by the public, positive ethical behavior and CSR efforts are not as valued, which is known as an asymmetric effect, where negative behavior has a greater impact than positive behavior (Carrigan & Attalla, 2001).

Consumers in general do not seem to be emotionally influenced to a significant extent by sustainability issues and ethical consumption when making buying decisions until it has a direct impact on them (Jung & Jin, 2016). Therefore, it seems that they mostly make their buying decisions without considering the environmental impact and ethical concerns (Mandarić et al., 2022), and even if consumers are willing to buy ethically, they do not want to go out of their way to do so (Carrigan & Attalla, 2001).

Regarding the influence of CSR communication and its form on buying decisions, it has been shown that when companies provide clear and explicit information about their CSR initiatives, it can positively influence consumers' attitudes and purchase intentions (White et al., 2017). Nevertheless, as mentioned before, in addition to communicating their own efforts, fashion companies need to educate consumers about CSR as a general concept to align a consumer's lifestyle and a company's way of doing business to, in order to bridge the gap between knowledge or attitude and the actual buying decision (White et al., 2017).

Ultimately, it is the consumer who has the power to decide through the buying decision whether sustainability and CSR are just idealistic concepts or a practical reality in the fashion industry (Martín López, 2019).

2.11.1. THE ATTITUDE-BEHAVIOR GAP

Throughout the thesis, it has been repeatedly demonstrated that there is a gap between the attitudes and behaviors of consumers, the so-called attitude-behavior gap (Boulstridge & Carrigan, 2000; Carrigan & Attalla, 2001; Diddi et al., 2019). Although 50% of European consumers have indicated their willingness to pay more for sustainable products, the market share of such products is less than 1% (De Pelsmacker et al., 2005), indicating that sustainability is not a primary concern in consumers' purchasing criteria (Harris et al., 2016).

Although consumers are aware of the importance of sustainable clothing and CSR, and are familiar with the concept of slow fashion, they do not apply this awareness to their buying behavior (Park & Lin, 2020; Wiederhold & Martinez, 2018).

Consumers place a high value on self-expression through clothing, which often overrides the motivation to purchase ethical or sustainable fashion items (Mandarić et al., 2022). This is

particularly evident in cases where ethical consumers experience a conflict between their desire to be fashionable and their desire to reduce their consumption of fast fashion (Mandarić et al., 2022). Research suggests that consumers are reluctant to sacrifice their fashion needs and desires in order to prioritize the environment (Mandarić et al., 2022).

Because consumers tend to rationalize the gap between their attitudes and behavior by finding justifications for their actions, cognitive dissonance is created (Cairns et al., 2022). This dissonance is further amplified by the belief that individual consumer actions are insignificant. As a result, even though consumers are uncomfortable considering the consequences of their behavior, they tend to limit themselves to buying from mainstream fast fashion retailers and do not look for other options (Cairns et al., 2022).

Due to the strong link between fashion consumption and self-concept, millennials in particular may be reluctant to prioritize sustainability and purchasing from CSR companies over their personal identity (Cairns et al., 2022). Even with greater awareness of the importance of social responsibility, integrating ethical fashion into their lifestyle is still a challenge for many consumers (Cairns et al., 2022).

Ultimately, it is clear that consumers' level of concern about the negative environmental and social impacts of the fashion industry is not high enough to be reflected in their consumption patterns and buying decisions (Mandarić et al., 2022). In fact, the majority of consumers are not willing to pay a premium for socially responsible fashion brands and would rather have sustainable fashion cost the same as conventional fast fashion (KPMG, 2019).

The apparent gap between consumers' concerns about CSR and their actual consumer behavior highlights the importance of educating consumers about their responsibilities (Thorisdottir & Johannsdottir, 2019), and this gap cannot be reduced unless consumers take concrete steps to address the underlying issue (Mandarić et al., 2022).

3. EMPIRICAL STUDY

The empirical part of the paper will focus on studying consumer perceptions and behavior in respect to fashion products, as throughout the theoretical review it was pointed out several times that there is a prominent gap between attitudes that consumers may have towards corporate CSR and their purchasing behavior. This gap is especially relevant in the fashion industry, which is often criticized in terms of ethics and sustainability. The study conducted

will also put a special emphasis on the influence that communication can have on a consumer's perception of CSR practices.

Given that cultural differences between consumers can affect their perceptions of ethics and social responsibility, we will propose two consumer samples, one aimed at Spanish, the other at German fashion consumers. In doing so, we will try to analyze possible differences between the two consumer groups and, after investigating their existence, try to examine their point of occurrence as well as their extent.

3.1. METHODOLOGY

In order to study differences in the perceptions and behaviors of German and Spanish customer, a quantitative survey was conducted as the empirical component of this master thesis. The questions were designed based on other research on CSR and consumer behavior. Considering the differences in language, a Spanish and a German version of the questionnaire were designed. Both questionnaires were created and distributed using Google Forms.

The overall objective of the survey was to establish a general profile of Spanish and German consumers, since there is little information available on both consumer groups, and then to make a comparison between the two groups. The survey also specifically addresses the purchasing behavior of Spanish and German consumers and their perceptions of CSR, in relation to the fashion industry. Thus, the general hypothesis we want to test is that there are differences in the behavior and perceptions of both groups.

Therefore, the target group of the quantitative research was the general public, without specifying age groups, gender, socio-economic status or other characteristics, since the aim is to gain a better understanding of general country-specific consumer profiles, especially in terms of fashion buying habits.

For the purposes of this study, Spanish consumers were defined as having Spanish nationality or having lived in Spain for the majority of the last five years. The same criteria were applied to the German consumer group, with members of this group either having German nationality or having lived in Germany for the majority of the last five years.

From the questionnaires, the original number of responses was 60 for the Spanish version and 72 for the German version, for a total of 132. The first step was to adjust the sample size. For the German questionnaire, all of the original 72 responses could be used, resulting in a sample size of n = 72. For the Spanish questionnaire, out of 60 responses, one response was sent

twice and one response was not clearly attributable to Spanish consumer behavior. This resulted in a sample size of n = 58. A total of 130 valid responses were obtained.

During the evaluation of the data collected, some responses had to be adjusted in order to make them usable for statistical analysis. This was particularly the case for the German questionnaire, where, for example, the answer to the country of residence "das große Deutsche Reich" (German for "the great German empire") was interpreted as Germany. In addition, one respondent indicated that his age was "60+", and for the sake of usability this was adjusted to 60, but it should be noted here that the average age of the German sample may actually be slightly higher than in the following calculations. In cases where respondents provided a percentage range when asked about the percentage premium they would be willing to pay for a socially responsible product, the mean value of that range was used.

Once the data had been standardized, to test the hypothesis, a univariate or descriptive analysis was conducted using all of the data from the survey. For this univariate analysis, Microsoft Excel was used. In a second step, a bivariate analysis in the form of multiple t-tests was performed for a selected number of variables that have a particularly high informative value for consumer behavior. The bivariate analysis was conducted using the software Datatab.

3.2. RESULTS

3.2.1. UNIVARIATE ANALYSIS

The results of the survey are presented below. For the sake of simplicity, rounding has been applied, but this may mean that the figures provided here are not entirely accurate.

First, the **demographic characteristics** are analyzed. Regarding the average age, the Spanish questionnaire gives a value of 28.33, while the German one gives a value of 33.58. The total average age is 31.25.

Regarding gender, in the Spanish questionnaire we can observe a participation of 45 women and 13 men, with 58 participants, this results in a ratio of 77.59% female respondents and 22.41% male respondents. In the German questionnaire, 50 women and 22 men participated, with a participation of 69.44% female respondents and 30.56% male respondents, with 72 responses. Overall, the ratio is 95 out of 130 or 73.08% female participants and 35 out of 130 or 26.92% male participants.

In the Spanish questionnaire, 6 participants or 10.34% of the respondents had completed obligatory secondary education, 10 participants or 17.24% had a secondary education degree, 8 participants or 13.79% had a technical degree, 21 participants or 36.21% had a bachelor's degree or equivalent, 12 participants or 20.69% had a master's degree or equivalent, and only 1 participant or 1.72% had a doctorate.

On the other hand, among the respondents to the German questionnaire, 4 respondents or 5.56% had completed obligatory secondary education, 26 respondents or 36.11% had a secondary education degree, 9 respondents or 12.5% had a technical degree, 19 respondents or 26.39% had a bachelor's degree or equivalent, 13 respondents or 18.06% had a master's degree or equivalent, and 1 person or 1.39% had a doctorate.

Overall, looking at the combined data from both questionnaires (see Table 1), 10 out of 130 or 7.69% of respondents had completed obligatory secondary education, 26 out of 130 or 27.69% had a secondary education degree, 17 out of 130 or 13.08% had a technical degree, 40 out of 130 or 30.77% had a bachelor's degree or equivalent, 25 out of 130 or 19.23% had a master's degree or equivalent, and 2 out of 130 or 1.54% had a doctorate. Therefore, we can affirm that the majority of respondents have a higher education.

	Spanish questionnaire		German questionnaire		General	
Obligatory Secondary Education	6 out of 58	10.34%	4 out of 72	5.56%	10 out of 130	7.69%
Secondary Education Degree	10 out of 58	17.24%	26 out of 72	36.11%	36 out of 130	27.69%
Technical Degree	8 out of 58	13.79%	9 out of 72	12.5%	17 out of 130	13.08%
Bachelor/similar	21 out of 58	36.21%	19 out of 72	26.39%	40 out of 130	30.77%
Master/similar	12 out of 58	20.69%	13 out of 72	18.06%	25 out of 130	19.23%
Doctorate	1 out of 58	1.72%	1	1.39%	2 out of 130	1.54%

Table 1: Absolute and relative results on educational level of survey respondents

The second part of the questionnaire referred to the **general perception of the companies' CSR practices** (see appendix). When asked if they were familiar with the concept and meaning of Corporate Social Responsibility (CSR), 29 respondents in the Spanish sample answered yes, representing 50% of the sample, while the remaining 50% or 29 respondents answered no. In the German sample, 41 participants or 56.94% said they knew the concept,

while 31 respondents or 43.06% said they were not familiar with CSR. In general, 70 respondents or 53.85% answered yes, while 60 respondents or 46.15% answered no. This means that, in our sample, the majority are aware of the concept of CSR, with the percentage being slightly higher in the case of Germans.

The respondents who said they were familiar with CSR were then asked what contexts they associate with CSR (see Table 2). It was found that in the Spanish questionnaire, commitment to society was the most frequently selected context, with 25 participants or 86.21% associating it with CSR, followed by environmental measures and compliance with laws. In the German sample, commitment to society was also the most frequently selected context, with 33 participants or 80.49% indicating this context. In the results of this questionnaire, the following contexts were environmental measures and diversity and inclusiveness of the workforce. For Spanish consumers, financial support for NGOs was the least relevant context, with only 6 participants or 20.69% making the association with CSR, while for German consumers, concern for customers was the least associated context, chosen by only 3 respondents or 7.32%.

	Spanish questionnaire		German questionnaire	
Compliance with laws	16 out of 29	55.17%	21 out of 41	51.22%
Avoidance of harm to stakeholders	8 out of 29	27.59%	22 out of 41	53.66%
Commitment to society	25 out of 29	86.21%	33 out of 41	80.49%
Concern for customers	14 out of 29	48.28%	3 out of 41	7.32%
Workforce diversity and inclusiveness	13 out of 29	44.83%	29 out of 41	70.73%
Financial support to NGOs	6 out of 29	20.69%	15 out of 41	36.59%
Environmental measures	20 out of 29	68.97%	29 out of 41	70.73%

Table 2: Absolute and relative results on associations made with concept of CSR

The same consumers were asked what they thought were the most important reasons for companies to engage in CSR (see Table 3). The results showed that image and reputation were the most important reasons for Spanish consumers, with 25 respondents or 86.21% choosing this option, followed by avoidance of sanctions, increased brand value and commitment to society. In the German questionnaire, image and reputation was also the most important factor, chosen by 39 respondents or 95.12%. This was followed by increased brand

value and trend. The least important factor from the Spanish questionnaire was trend, with only 4 respondents or 13.79% considering it relevant, while for German consumers commitment to society was not chosen as a relevant reason by any of the respondents. The latter is very significant since commitment to society is one of the pillars of CSR.

	Spanish questionnaire		German questionnaire	
Image and reputation	25 out of 29	86.21%	39 out of 41	95.12%
Increased brand value	13 out of 29	44.83%	28 out of 41	68.29%
Improved employee satisfaction	7 out of 29	24.14%	22 out of 41	53.66%
Talent attraction	6 out of 29	20.69%	19 out of 41	46.34%
Commitment to society	13 out of 29	44.83%	0 out of 41	0.00%
Improved results	7 out of 29	24.14%	18 out of 41	43.90%
Trend	4 out of 29	13.79%	23 out of 41	56.10%
Avoidance of sanctions	16 out of 29	55.17%	12 out of 41	29.27%
Access to new markets	7 out of 29	24.14%	9 out of 41	21.95%

Table 3: Absolute and relative results for perceived reasons of companies to engage in CSR

In terms of interest in companies' ethical behavior or CSR, Spanish consumers average 3.53 (on a scale of 1 for very low to 5 for very high), while German consumers average 3.39. In general, the results show an average of 3.45. The above indicates that respondents show a moderate interest in the ethical and responsible behavior of the companies from which they purchase products and services, being slightly higher in the case of Spanish respondents.

When asked about the influence of ethical criteria on their buying decisions, Spanish respondents averaged 3.48 on a scale of 1 for very low to 5 for very high, while German respondents averaged 3.19. The resulting overall average was 3.32. Again, we find a moderate degree of influence, slightly higher for the Spanish sample.

Regarding the influence of specific practices on the buying decision (see Table 4), the Spanish questionnaire showed that quality-price ratio was the most important criterion with an average of 4.36 (on a scale from 1 for very low to 5 for very high), followed by commitment to customers and product safety. In the German questionnaire, quality-price ratio was also the most important factor, with an average score of 4.25, followed by compliance with norms and

laws and environmental protection. It is also noteworthy that communication and advertising on ethics and CSR is the least valued by both groups of consumers.

	Spanish questionnaire	German questionnaire
Employment generation	3.16	2.67
Product security	**4.17**	3.92
Work-life balance	3.17	2.79
Employee development measures	3.22	2.43
Commitment to customers	**4.19**	3.64
Environmental protection	3.88	**4.08**
Compliance with norms and laws	4.14	**4.21**
Support of social projects	3.47	3.33
Compliance with codes of ethics and conduct	3.64	3.89
Appropriate quality-price ratio	**4.36**	**4.25**
Ethical sourcing	3.43	3.6
Transparency (availability of information)	3.86	3.72
Communication/advertising about ethics and CSR	3.1	2.99
Creation of a social impact through product/service	3.38	3.26
Collaboration with NGOs	3.19	3.01

Table 4: Average influence of (CSR) practices on consumers' buying decisions

Regarding the willingness to pay a premium for a product or service that is ethically or socially responsible, 35 respondents or 60.34% of the Spanish respondents answered yes, while 4 respondents or 6.9% answered no and 19 respondents or 32.76% were not sure. When asked how much more they would be willing to pay, the average response was 17.1%. In the German questionnaire, 49 respondents or 68.06% said they would be willing to pay more for such a product, while 7 respondents or 9.72% said no and 16 respondents or 22.22% were not sure. The average percentage of German consumers who would pay more was 20.52%. Although the results are similar for both samples, they are slightly higher in the case of the Germans.

The average perceived importance of ethics and CSR communication was 3.91 for Spanish consumers and 3.9 for German consumers (on a scale from 1 for very low to 5 for very high). The overall average was 3.91. When asked how much this type of communication would influence their buying decision, Spanish consumers averaged 3.17 and German consumers averaged 2.9 on the same scale. The overall average was 3.02, showing a very moderate influence of these kinds of communications.

In terms of the extent to which they question the veracity of companies' communications on ethics and CSR, on a scale of 1 being very low and 5 being very high, Spanish consumers had an average of 3.5, while German consumers had an average of 3.54 and the overall average was 3.52.

The third part of the questionnaire refers to **the perception of CSR practices in the fashion industry** (see appendix). Both Spanish and German consumers named a variety of brands and companies when asked which ones they buy from most often. For Spanish consumers, the most mentioned brands were Zara with 10 respondents or 16.17%, followed by Pull & Bear with 8 respondents or 13.3%, and H&M and Stradivarius, both with 5 respondents or 8.3%. For German consumers, H&M and Zalando were the most mentioned with 8 respondents each or 11.1%, and Pull & Bear with 6 respondents or 8.3%. A number of consumers both in the Spanish as well as in the German questionnaire named second-hand shops as their most frequented source of clothing.

Diagram 1: Most purchased brands (Spanish consumers)
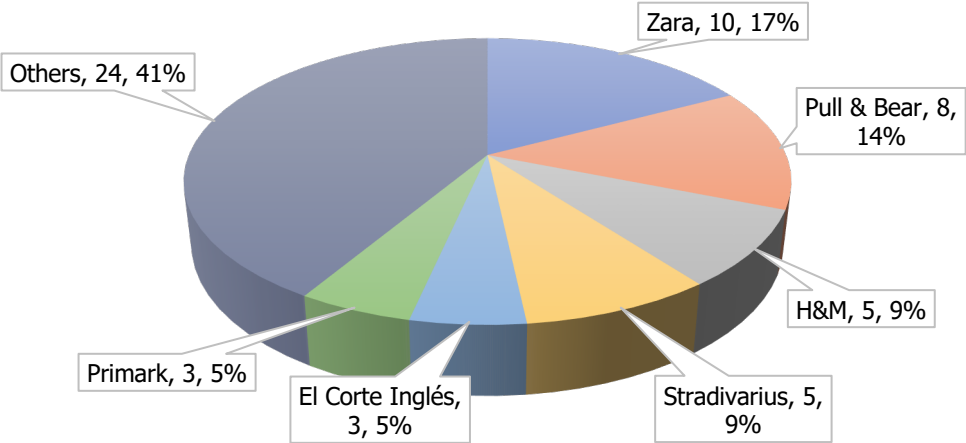
Diagram 2: Most purchased brands (German consumers)
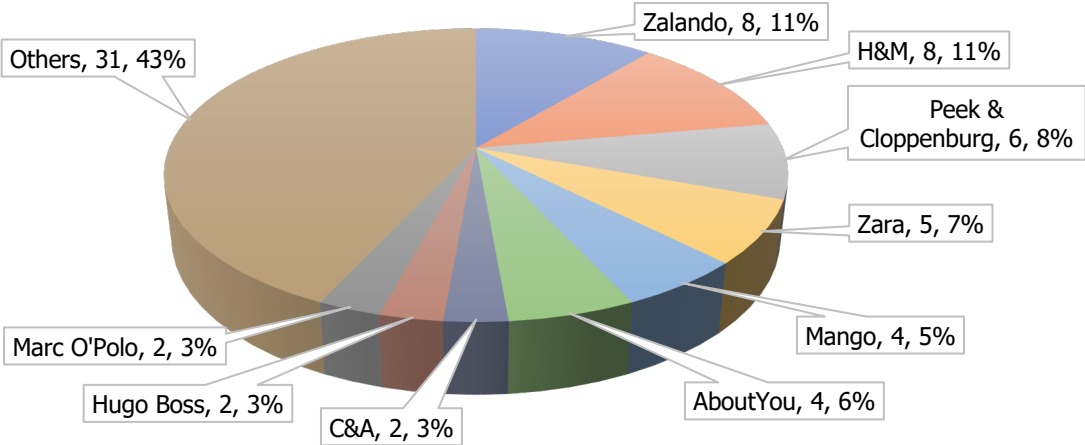
On a scale of 1 (very low) to 5 (very high), the average extent to which consumers consider their most purchased brand or company to be responsible was 3.25 for Spanish consumers. German consumers averaged 2.79, and the overall average was 3.

When asked about the sources of their perception of a company's responsibility (see Table 5), the most important sources for Spanish consumers were references, with 25 respondents or 44.64%, and advertising or communication, with 20 respondents or 35.71%. In the German questionnaire, the most relevant sources were news, chosen by 35 respondents or 50.72%, and advertising or communication, chosen by 26 respondents or 37.68%. The least relevant source for Spanish consumers was rankings, with 10 respondents or 17.86% choosing this source, and the same source for Germans, with only 5 respondents or 7.25% saying they rely on rankings. Some respondents did not specify their sources, although two Spanish respondents mentioned price as an additional indicator, while three German respondents saw intuition or personal perception and one German respondent saw a lack of information as factors influencing their assessment of a company's responsibility.

	Spanish questionnaire		German questionnaire	
Rankings	10 out of 56 (2 not specified)	17.86%	5 out of 69 (3 not specified)	7.25%
News	17 out of 56 (2 not specified)	30.36%	35 out of 69 (3 not specified)	50.72%
Labels/certificates	19 out of 56 (2 not specified)	33.93%	22 out of 69 (3 not specified)	31.88%
Advertising/communication	20 out of 56 (2 not specified)	35.71%	26 out of 69 (3 not specified)	37.68%
References	25 out of 56 (2 not specified)	44.64%	20 out of 69 (3 not specified)	28.99%

Table 5: Absolute and relative results on sources used for assessment of the responsibility of a company

Respondents were then asked if they had received or were aware of any communication on CSR from the company from which they usually buy clothing. In the Spanish sample, 24 respondents, or 41.38%, answered yes, while in the German sample, 26 respondents, or 36.11%, said they had received such a communication.

The next question asked respondents to indicate the medium through which they received the communication (see Table 6). The most important media that emerged from the Spanish questionnaire were social media, with 14 respondents or 58.33% indicating this, and the point of sale, with 11 respondents or 45.83%. In the German sample, the most mentioned media were social media and the website, both with 14 respondents or 58.33%. For Spanish

consumers, radio was the least relevant medium, with no respondents mentioning it, while for German consumers, television was the least relevant medium, with only 1 respondent or 4.17% mentioning it.

	Spanish questionnaire		German questionnaire	
RECEPTION OF CSR COMMUNICATION IN GENERAL	24 out of 58	41.38%	26 out of 72	36.11%
Press	5 out of 24	20.83%	5 out of 24 (2 not specified)	20.83%
Television	5 out of 24	20.83%	1 out of 24 (2 not specified)	4.17%
Radio	0 out of 24	0.00%	2 out of 24 (2 not specified)	8.33%
Social media	14 out of 24	58.33%	14 out of 24 (2 not specified)	58.33%
Website	10 out of 24	41.67%	14 out of 24 (2 not specified)	58.33%
Point of sale	11 out of 24	45.83%	10 out of 24 (2 not specified)	41.67%

Table 6: Absolute and relative results on reception of CSR communication and respective media

The average of the impact of this specific communication on purchase behavior (on a scale of 1 for very low to 5 for very high), was 3.4 for Spanish consumers and 2.96 for German consumers. This resulted in an overall average of 3.18.

When asked to what extent they would stop buying from a company if they became aware of its involvement in unethical or irresponsible behavior, on a scale of 1 for very low to 5 for very high, Spanish consumers responded with an average of 3.76 and German consumers with 3.72. The overall average was 3.74. According to these results, although the overall influence of communication on purchasing behavior is quite moderate, its value rises when unethical or irresponsible behavior is involved.

At the end of the questionnaire, consumers were asked to rate specific companies as responsible or ethical (ver Table 7). The results showed that among the companies surveyed, Spanish consumers considered Zara and El Corte Inglés to be the most responsible, with 20 respondents or 34.48% each, followed by H&M and Mango. Among German consumers, the highest number of respondents saw Desigual as a responsible company with 26 respondents or 36.11%, followed by GAP and C&A. As for the company that was considered responsible by the least number of respondents in both questionnaires, Primark was found to be not

responsible, by 35 respondents or 60.34% of Spanish consumers and by 65 respondents or 90.28% of German consumers.

	Spanish questionnaire			German questionnaire		
	Yes	**No**	**Don't know**	**Yes**	**No**	**Don't know**
Zara	20 out of 58	21 out of 58	17 out of 58	12 out of 72	53 out of 72	7 out of 72
	34.48%	36.21%	29.31%	16.67%	73.61%	9.72%
Mango	14 out of 58	13 out of 58	31 out of 58	9 out of 72	44 out of 72	19 out of 72
	24.14%	22.41%	53.45%	12.5%	61.11%	26.39%
Massimo Dutti	12 out of 58	9 out of 58	37 out of 58	10 out of 72	16 out of 72	46 out of 72
	20.69%	15.52%	63.79%	13.89%	22.22%	83.89%
Pull & Bear	10 out of 58	17 out of 58	31 out of 58	10 out of 72	44 out of 72	18 out of 72
	17.24%	29.31%	53.45%	13.89%	61.11%	25.00%
Bershka	10 out of 58	18 out of 58	30 out of 58	3 out of 72	48 out of 72	21 out of 72
	17.24%	31.03%	51.72%	4.17%	66.67%	29.17%
Desigual	9 out of 58	7 out of 58	42 out of 58	26 out of 72	28 out of 72	18 out of 72
	15.52%	12.07%	72.41%	36.11%	38.89%	25.00%
C&A	8 out of 58	10 out of 58	40 out of 58	20 out of 72	52 out of 72	0 out of 72
	13.79%	17.24%	68.97%	27.78%	72.22%	0.00%
H&M	16 out of 58	14 out of 58	28 out of 58	17 out of 72	55 out of 72	0 out of 72
	27.59%	24.14%	48.28%	23.61%	76.39%	0.00%
GAP	4 out of 58	6 out of 58	48 out of 58	22 out of 72	28 out of 72	22 out of 72
	6.90%	10.34%	82.76%	30.56%	38.89%	31.03%
Primark	5 out of 58	35 out of 58	18 out of 58	1 out of 72	65 out of 72	6 out of 72
	8.62%	60.34%	31.03%	1.39%	90.28%	8.33%
Uniqlo	5 out of 58	3 out of 58	50 out of 58	9 out of 72	24 out of 72	39 out of 72
	8.62%	5.17%	86.21%	12.50%	33.33%	54.17%
El Corte Inglés	20 out of 58	9 out of 58	29 out of 58	4 out of 72	10 out of 72	58 out of 72
	34.48%	15.52%	50.00%	5.56%	13.89%	80.56%

Table 7: Absolute and relative results on responsibility perception of specific brands/companies

3.2.2. BIVARIATE ANALYSIS

In order to analyze the relationship between some specific variables, a series of t-tests were performed. The Levene test was used as a method to evaluate the equality of variance. In addition, the samples were each tested for normal distribution with respect to the corresponding variables before the tests were conducted.

The variables chosen to study the possible significant differences between Spanish and German consumers are:

a) Interest in CSR

The first t-test examined the relationship between consumer group, i.e., belonging to either the Spanish or German consumer group, and interest in CSR (on a scale from 1 for very low to 5 for very high). The null hypothesis was that there was no difference between the groups. The Levene test for equality of variance yields a p-value of 0.819, which is above the 5% significance level. Therefore, the Levene test is not significant and there is equality of variance in the samples. A two-tailed independent samples t-test (assuming equal variances) shows that the difference between Spanish and German consumers on the dependent variable "interest in CSR" is not statistically significant, $t(128) = 0.8$, $p = 0.427$, 95% confidence interval [-0.22, 0.51]. Thus, the null hypothesis that there is no difference between Spanish and German consumers is accepted.

b) Influence of ethical criteria on buying decision

The second t-test deals with the relationship between the consumer group and the influence of ethical criteria on the buying decision (on a scale from 1 for very low to 5 for very high). Again, the Levene test for equality of variances yields a p-value of 0.072, which is above the 5% significance level. Therefore, the Levene test is not significant and there is equality of variance in the samples. The two-tailed t-test for independent samples (assuming equal variances) showed that the difference between Spanish and German consumers with respect to the dependent variable "influence of ethical criteria on the buying decision" was not statistically significant, $t(128) = 1.62$, $p = 0.107$, 95% confidence interval [-0.06, 0.64]. Thus, the null hypothesis that there are no differences between Spanish and German consumers is accepted.

c) Percentage price premium

When testing the relationship between the consumer group to which respondents belonged (namely, Spanish or German consumers) and the level of percentage price premium they would be willing to pay for an ethical or socially responsible product, the Levene test of equality of variance yielded a p-value of 0.369, which is above the 5% significance level. Therefore, the Levene test is not significant and there is equality of variance in the samples. The two-tailed t-test for independent samples (assuming equal variances) then showed that the difference between Spanish and German consumers with respect to the dependent variable "percentage price premium" is not statistically significant, $t(76) = -1.13$, $p = 0.262$, 95%

confidence interval [-10.59, 2.93]. Thus, the null hypothesis of no difference between Spanish and German consumers is accepted – there is not one group that would pay a significantly higher percentage price premium than the other.

d) Importance of CSR communication

Furthermore, the relationship between the consumer group and the importance of CSR communication (on a scale from 1 for very low to 5 for very high) was tested. The Levene test of equality of variance yields a p-value of 0.376, which is above the 5% significance level. Therefore, the Levene test is not significant and again, there is equality of variance in the samples. The t-test, also two-tailed and for independent samples (assuming equal variances), shows that the difference between Spanish and German consumers with respect to the dependent variable "importance of CSR communication" is not statistically significant, $t(128)$ = 0.06, p = 0.95, 95% confidence interval [-0.34, 0.36]. Thus, the null hypothesis of no differences is accepted.

e) Influence of CSR communication on the buying decision

In examining the relationship between consumer group and the influence of CSR communication on the buying decision, the Levene test of equality of variance yielded a p-value of 0.611, which is above the 5% significance level. Therefore, the Levene test is not significant and all variances of the groups in the samples are equal. The two-tailed independent samples t-test (assuming equal variances) showed that the difference between the Spanish and German consumer groups on the dependent variable "influence of CSR communication on the buying decision" was not statistically significant, $t(128)$ = 1.37, p = 0.172, 95% confidence interval [-0.12, 0.66]. Thus, the null hypothesis that there are no differences between German and Spanish consumers is accepted.

f) Skepticism about the veracity of communication

Another relationship that was tested was that between the consumer group and the level of skepticism about the veracity of the CSR communication (on a scale of 1 for very low and 5 for very high). The Levene test of equality of variance yields a p-value of 0.375, which is above the 5% significance level. Therefore, the Levene test is not significant and the assumption that all variances of the groups are equal is maintained. The two-tailed independent samples t-test (assuming equal variances) shows that the difference between Spanish and German consumers on the dependent variable "skepticism about the veracity of communication" is not statistically significant, $t(128)$ = -0.21, p = 0.836, 95% confidence interval [-0.44, 0.36].

Thus, the null hypothesis that there are no differences between German and Spanish consumer behavior with respect to this variable is accepted.

g) Perception of the most purchased brand as responsible

Additionally, the relationship between consumer group and perceived responsibility of the most purchased brand was examined (on a scale of 1 for very low to 5 for very high). Again, the Levene test for equality of variance yielded a p-value of 0.318, which is above the 5% significance level, so the test is not significant. Thus, there is equality of variance in the samples. The two-tailed t-test for independent samples (assuming equal variances) shows that the difference between the Spanish and German consumer groups is statistically significant with respect to the dependent variable "perceiving the most purchased brand as responsible", $t(121) = 2.47$, $p = 0.015$, 95% confidence interval [0.09, 0.83]. Thus, the null hypothesis is rejected; there is a difference between German and Spanish consumer perception.

As a result, a one-tailed t-test was performed to determine the direction of the difference. The alternative hypothesis was that the Spanish would have higher values for the variable perceiving of most purchased brand as responsible than the German group, meaning that Spanish consumers tend to view their most purchased brands more positively. Therefore, the null hypothesis that the Spanish group has a smaller or equal value of the dependent variable "perceiving of most-bought brand as responsible" than the German group was tested using a one-tailed independent samples t-test (assuming equal variances). The result was statistically significant ($t(121) = 2.47$, $p = 0.007$). Therefore, the null hypothesis is rejected and the alternative hypothesis is accepted - Spanish consumers view their most purchased brands more positively than German consumers.

h) Consumption stop in case of awareness of unethical behavior

Finally, the relationship between the consumer group and the extent to which they stop consuming when they become aware of unethical or irresponsible behavior was examined. The Levene test for equality of variance yields a p-value of 0.549, which is above the 5% significance level. Therefore, the test is not significant and there is equality of variance in the samples. The conducted two-tailed t-test for independent samples (assuming equal variances) shows that the difference between Spanish and German consumers with respect to the dependent variable "consumption stop in case of awareness of unethical behavior" is not statistically significant, $t(128) = 0.18$, $p = 0.856$, 95% confidence interval [-0.36, 0.43]. Thus, the null hypothesis of no differences between the two groups is supported.

In conclusion, there appear to be no statistically significant differences between Spanish and German consumers with respect to the variables studied, with the exception of the perception of the most purchased brands as responsible, where Spanish consumers have a more positive perception of their brands than German consumers (see Table 8), with an average perception of 3.25 and 2.79, respectively.

Variable	Levene	p-value Levene	t-test	p-value t-test	Acceptance
Interest in CSR	0.05	0.819	0.8	0.427	Null hypothesis
Influence of ethical criteria on buying decision	3.29	0.072	1.62	0.107	Null hypothesis
Percentage price premium	0.82	0.369	-1.13	0.262	Null hypothesis
Importance of CSR communication	0.79	0.376	0.06	0.95	Null hypothesis
Influence of CSR communication on buying decision	0.26	0.611	1.37	0.172	Null hypothesis
Skepticism about veracity of communication	0.79	0.375	-0.21	0.836	Null hypothesis
Perception of most purchased brand as responsible	1.01	0.318	2.47	**0.015**	**Alternative hypothesis**
Consumption stop in case of unethical behavior	0.36	0.549	0.18	0.856	Null hypothesis

Table 8: Differences between Spanish and German consumers in terms of ethics and CSR

3.3. DISCUSSION OF RESULTS

Regarding the demographic variables of the study, the first thing to note is that the average age of both samples was relatively low, 28.33 and 33.58, respectively. Additionally, in both cases, more women than men participated in the survey, resulting in an average distribution of 73.08% women and 26.92% men.

Regarding the distribution of educational levels, rather slight differences between Spanish and German consumers can be observed, but for both consumer groups, it can be stated that they generally have a higher level of education.

With regard to the knowledge of the concept of CSR, it can be interpreted that German consumers are more familiar with it than Spanish consumers, although not to a great extent - 50% of Spanish consumers claim to be familiar with the concept, compared to 56.94% of German consumers. This supports the finding of Carrigan and Attalla (2001) that consumer knowledge of CSR is still very limited. It is also noteworthy that both Spanish and German consumers associate the concept of CSR very strongly with a commitment to society, with more than 80% in both cases. Environmental measures are also highly rated in both surveys, which corroborates for example the claim of Marquina and Morales (2012) that environmental protection is a relevant CSR practice. While Spanish consumers associate CSR beyond that with compliance with laws, for German consumers, diversity and inclusiveness of the workforce is very close to the concept of CSR, which is reflected in the realization by Kudlak et al. (2015) that diversity is becoming a crucial issue. Interestingly, there are some points where the two groups of consumers differ more: while 53.66% of German consumers associate the concept of avoidance of harm to stakeholders, this option was given by only 27.59% of Spanish consumers. Similarly, 36.59% of German consumers associate financial support for NGOs with CSR, while only 20.69% of Spanish consumers do. The most striking difference, however, is in the case of the concern for customers - while 48.28%, or almost half, of Spanish consumers associate this with CSR, it was the least selected option among German consumers, with only 7.32%.

In terms of the reasons respondents believe companies engage in CSR, image and reputation were the clear winner in both surveys, with more than 85% of respondents citing it. This is consistent with a finding by Bhattacharya and Sen (2004), who state that image and reputation or legitimacy in general are among the principal reasons for an engagement in CSR. Otherwise, however, Spanish and German consumers tend to disagree - there are differences on almost every component. The most striking differences are in the relevance of CSR as a trend and commitment to society. Although 56.10% of German consumers consider CSR as a trend to be an important motivation for companies, only 13.79% of Spanish consumers do. The opposite is true for commitment to society: while 44.83% of Spanish consumers consider this to be a relevant motivator, none of the German consumers cited it as a reason. This is particularly interesting in light of the fact that 80.49% of German consumers have previously stated that they associate the concept of CSR with such commitment. Thus, it seems that in

the German perception, commitment to society is relevant but not an important motivator for companies to implement CSR activities - other, mainly profitability-driven factors prevail.

In terms of interest in CSR or ethical behavior by companies, the average scores of Spanish and German consumers are not significantly different, with the German group giving an average score of 3.39, and the Spanish group giving an average score of 3.53. The overall average is 3.45, which, on a scale of 1 for very low and 5 for very high, indicates a medium level of interest. This resulting level of interest matches a finding of White et al. (2017), who stated that there is a growing public pressure on fashion companies to adopt CSR programs. It is also contrary to an argument presented by Carroll and Shabana (2010) that, from an economic point of view, social problems should not be the responsibility of businesses – the interest of consumers in companies' CSR engagement shows that they think differently.

The difference between the Spanish and German groups is greater when we look at the participants' assessment of the influence of ethical criteria on the buying decision. Here, Spanish consumers score an average of 3.48 and thus rate the influence of such practices on their purchasing process higher, compared to a score of 3.19 for German consumers. The general mean here was 3.32, which is a medium, slightly elevated level of influence of CSR and ethics on buying decisions. This confirms the findings of Lee and Lee (2018) that a favorable consumer opinion of a company's CSR has a positive impact on purchase intention, and Chang and Jai (2015) that consumers who perceive a company's CSR level as high are more likely to buy its products. On the other hand, it also supports the finding of Thorisdottir and Johannsdottir (2019) that a significant number of consumers still do not consider CSR in their behavior to a relevant extent.

Combining the two general averages, it is found that the average consumer interest in a company's CSR is higher at 3.45 than the average influence on the respective buying decision at 3.32. This supports Bhattacharya and Sen's (2004) finding that consumer responses to CSR are not always straightforward or clear and do not necessarily translate into purchase decisions.

When consumers were then asked about the influence of certain practices, it was found that both Spanish and German consumers attach particular importance to the quality-price ratio, which is consistent with the findings of Marquina and Morales (2012), who found that CSR practices are less valued than product quality in Spain, and Walsh et al. (2001), who found that German consumers are very conscious of product quality. Compliance with norms and laws also had a comparatively high value of more than 4 in both groups. On a scale of 1 for very low to 5 for very high, the level of these scores indicates a relatively strong influence -

although not the sole determinant, they have a significant impact on the buying decision. It is also noteworthy that there are no major differences between German and Spanish consumers in any of the average ratings; however, it is interesting to see that the average of all values for the Spanish group is 3.62, while it is 3.45 for the German group. Thus, Spanish consumers seem to rate the influence of certain practices slightly higher on average than German consumers.

Consumers were then asked if they would be willing to pay a higher price for a product from an ethically and socially responsible company. The responses were similar, with 60.34% of Spanish consumers saying that they would be willing to pay more, compared to 68.06% of German consumers. However, proportionally, more Spanish consumers (32.76%) than German consumers (22.22%) were uncertain. These results are consistent with the findings of Marquina and Morales (2012), who found that CSR is valued more than price in Spain, and Walsh et al. (2001), who found that German consumers tend to be price insensitive. However, they contrast with Carrigan and Attalla (2001), who found that positive CSR behavior is not rewarded by consumers. The fact that about 30-40% of both consumer groups were not willing to pay more for socially responsible or ethical products furthermore supports Bhattacharya and Sen's (2004) finding that price-sensitive customers may not be able or willing to afford the higher prices charged by socially responsible companies.

The results are very interesting when asked what percentage price premium consumers would be willing to pay more. Among Spanish consumers, the average price premium is 17.1%, while among German consumers it is as high as 20.52%. First of all, it should be noted that for both groups, this increased willingness to pay represents about a fifth of the original price and is therefore by no means insignificant. It is also worth noting that German consumers would be willing to pay about 3% more than Spanish consumers, especially considering that they previously rated the influence of CSR practices on their buying decision as lower than Spanish consumers. Overall, the fact that both groups of consumers would be willing to pay a significant price premium supports Brammer and Millington's (2008) suggestion that CSR engagement implies higher financial returns in the long run.

Participants were then asked to rate the importance of CSR communication. There was little difference between the mean scores of 3.91 for Spanish consumers and 3.9 for German consumers, suggesting that communication tends to be equally important for both groups. However, when asked to rate the different CSR practices, communication and advertising were rated less highly than the others. Similar results are found for the question of the extent to which such communication is questioned, with an average of 3.5 for Spanish consumers and

3.54 for German consumers. Thus, both groups question CSR communication to a medium to high degree. This supports the findings of Porter and Kramer (2011), who found that there has been a significant loss of credibility and trust, and Moreno and Kang (2020), who found that it is difficult to communicate CSR in a way that does not arouse skepticism, making the authenticity of such communication even more important.

The difference in the results for the influence of communication on the buying decision is somewhat greater between the two groups; this is slightly higher for Spanish consumers with an average of 3.17 than for German consumers with 2.9, but for both groups the strength of the influence is more in the medium range.

When consumers are asked which brand or company they buy the most in the fashion sector, the most important thing to note is that there is a very wide range in both groups, with no clear dominant brands. However, the only brands that are mentioned more often in both consumer groups are Zara and H&M, which will be discussed in more detail later.

Consumers were then asked to rate each brand in terms of whether they consider it to be responsible. Here, the scores of Spanish and German consumers tend to diverge - the average for Spanish consumers is 3.25, for Germans 2.79. The Spanish rate their most purchased brand as moderately to rather responsible, while the Germans also rate theirs as moderately responsible, but with a very slight tendency toward rather irresponsible. These moderate perceptions of fashion brands contradict Chang and Jai's (2015) finding that consumer perceptions of the fashion industry and brands are generally more negative.

Regarding the source on which they based this assessment of responsibility, advertising or communication was a frequently cited source in both groups. However, German consumers preferred to get their information from the news, with around half of consumers citing this as a source, while Spanish consumers tended to rely more on personal references, as this was the most cited source at 44.64%. For both groups, rankings are the least cited source for assessing responsible behavior, but they are used even more in Germany (17.86%) than in Spain (7.25%). It is also interesting to note that Spanish consumers are more likely to use price as an indicator, this is particularly striking given that price was not explicitly mentioned as an indicator in the German questionnaire, although Walsh et al. (2001) found that price is a quality indicator for German consumers. Instead, German consumers indicated that they are more likely to rely on their intuition or personal perception when evaluating corporate social responsibility.

Among Spanish consumers, 41.38% had received at least one communication on ethics or CSR from the brand or company in question. Interestingly, the figure for German consumers was around 5% lower, at 36.11%. However, in general, the numbers for both consumer groups are rather low, which supports the statement by Chan et al. (2020) that companies in the fashion industry do not communicate their CSR efforts sufficiently.

In terms of the media through which these communications reached both groups, 58.33% of consumers agreed that social media was the most common medium, which is consistent with the finding of Torres-Roma and García-Mirón (2021) that CSR initiatives are used as content for social networks with increasing frequency. The website was also a fairly important medium, even more so for German consumers than for the Spanish, as was the point of sale, while radio was practically irrelevant for both groups. The only significant difference was in television use, which was cited by 20.83% of Spanish consumers, while only 4.17% of German consumers received CSR communication from their most frequently purchased brand through television.

The difference in the assessment of the influence of the received communication on the purchase behavior between Spanish and German consumers is not insignificant, but also not enormous: Spanish consumers consider the influence to be rather medium, with an average of 3.4 and a tendency to be rather greater, while German consumers consider the influence to be rather medium, with an average of 2.96.

In terms of the extent to which consumers would stop buying from a company if they became aware of unethical or irresponsible behavior, German and Spanish consumers are relatively in agreement: the average for the Spanish group is 3.76, while for the German group it is 3.72. Interestingly, however, both groups rate the influence of such information on their buying decision as moderately decisive, so neither group would necessarily stop buying products from an unethical or irresponsible company. First, this is inconsistent with Carrigan and Attalla's (2001) finding that negative social responsibility behaviors are sanctioned by consumers. However, these results support another finding by Carrigan and Attalla (2001), which posits the existence of consumers who are aware of unethical practices but do not act accordingly, as well as the finding by Yoon et al. (2020) that in Spain irresponsibility inhibits purchases, but style and the role of fashion as a normative standard promote consumption and thus counteract this inhibition.

Finally, some interesting results emerge from consumers' ratings of different brands as responsible or irresponsible. For both groups, it is very clear that Primark is not a responsible brand, but for all the other brands or companies there are clear contradictions between the

consumer groups, but also within them. For example, Spanish consumers, with 34.48%, consider Zara to be one of the most responsible brands mentioned, but 36.21%, or even more consumers, consider this brand to be irresponsible. Similar effects can be observed in the results of the German survey, where Desigual is considered the most responsible by 36.11% of German consumers, but 38.89% consider the brand irresponsible. Corresponding figures for both groups can be found for many brands, and even the brands that are most often considered responsible, with values of around 35%, are not unquestionably very responsible. Accordingly, the results here imply that none of the fashion brands is considered to be unambiguously responsible for the customers.

An interesting secondary finding of these results is that the number of Spanish consumers who are not able or willing to make an assessment of the responsibility of brands such as Zara and Mango is higher than that of Germans, despite the fact that Zara, as an Inditex brand, and Mango, as a Punto Fa brand, are both from Spain.

One brand that finds special consideration in the context of this research is Zara. Probably the best-known fast fashion brand, it will be examined as a representative of fast fashion with regard to its perception by consumers in relation to the company's own stated practices. It is already striking that the perceptions of Zara's social responsibility among the consumers surveyed vary widely: in the Spanish survey, 34.48% say they consider Zara to be responsible, while 36.21% consider the brand to be irresponsible. In the German survey, 16.67% attribute responsibility to Zara, while 73.61% are convinced that the brand's behavior is irresponsible. As these results show, opinions are divided, even more so among Spanish consumers than among Germans, who are relatively unanimous in their opinion that Zara is not a responsible company. Comparing these results with the CSR practices as communicated by Zara, it is noticeable that they have already taken very extensive measures and, above all, have set very timely targets for further improvements in terms of social responsibility and sustainability. However, a detailed evaluation of the existing areas for improvement is not carried out by the company or by its parent company Inditex.

Finally, the bivariate analysis shows that, contrary to expectations, Spanish and German consumer behavior is not significantly different. The only significant difference that can be identified is in the perception of the responsibility of the most purchased brand. On average, Spanish consumers rate their brand higher than Germans. This is not surprising, as we have already seen in several of the survey results that the Spanish group tends to rate many factors slightly higher than the German group. However, it is very interesting that the difference in

this respect is so large, since the average rating for Spanish consumers was 3.25, while German consumers averaged only 2.79.

However, the general hypothesis that there are differences between Spanish and German consumer behavior cannot be confirmed on the basis of the research carried out, either in general or in relation to the fashion sector, with the exception of the difference in the perception of the responsibility of the most purchased brand, as already explained.

3.4. IMPLICATIONS FOR BUSINESS PRACTICE

In general, it should be noted that value creation always includes the satisfaction of societal needs (Balmer, 2001), which is why CSR must be taken into account in profitability considerations (Smith, 2003). This is the first argument in favor of managers adopting CSR initiatives, and it is supported by the results of the survey conducted in the context of this thesis, as the average interest in CSR and its influence on purchasing decisions was relatively high.

Especially in the fashion industry, which has a reputation of being very polluting (Babiak & Trendafilova, 2011), it could potentially be more susceptible to criticism (Bhattacharya & Sen, 2004). Therefore, it is necessary to work on company's social responsibility, especially since environmental protection measures, for example, have proven to be among the most relevant practices in the perception of consumers.

In addition, CSR can be used to build and strengthen customer relationships (Bhattacharya & Sen, 2004) - in addition to the general interest in company CSR and ethical behavior, consumers are also willing to pay about 20% more for a product from such a company.

Communication is a crucial aspect of CSR (García-Huguet, 2021), which is also a result of the study conducted here. CSR communication had a medium to high impact on consumers' purchase decisions, and consumers were also quite likely to stop buying a product if they became aware of the unethical behavior of the producing company. Therefore, companies must carefully evaluate the need for communication, not just as a reactive response to allegations. In this context, news and personal references, i.e., word of mouth, have proven to be particularly relevant in determining a consumer's perception of a company's responsibility. Communication should therefore be directed at the final customers, but also more broadly, for example, to the press, news outlets and other stakeholders.

Regarding the differences between Spanish and German consumers, the study shows that they are rather limited, which implies that it may be possible to address both groups of consumers with the same or very similar CSR communication strategies. It also shows that Spanish consumers tend to have a more positive perception, suggesting that they are slightly less skeptical and may not need as much convincing as German consumers.

In the long run, CSR commitment is likely to have a positive impact on the company's financial performance (Brammer & Millington, 2008), but management needs to be patient and results may not show a direct effect, but are usually seen through, for example, interviews with potential customers. Therefore, an assessment of the impact of CSR should not be based purely on quantitative measures. They are also highly dependent on the correct communication of CSR initiatives, which is why the design of such programs should always include a communication strategy.

4. CONCLUSIONS

In conclusion, this thesis has explored various aspects of corporate social responsibility (CSR), CSR communication and consumer behavior in the context of the fashion industry, with a specific focus on Spanish and German consumers. The findings shed light on several important factors that influence consumers' perceptions, attitudes, and decision-making processes regarding CSR in the fashion industry.

First, the literature reviewed shows that CSR engagement varies across industries, with certain sectors having a greater pressure to engage in CSR practices (Bhattacharya & Sen, 2004). However, the design and implementation of CSR initiatives often overlooks specific stakeholder needs, despite the importance of aligning CSR practices with these stakeholder expectations (Bhattacharya et al., 2008).

The literature has also shown that companies can improve their competitive position through differentiation by engaging in and communicating CSR activities (Carroll & Shabana, 2010). However, communicating CSR efforts is challenging as it is often met with skepticism (Moreno & Kang, 2020), at least in part due to the prevalence of greenwashing practices (García-Huguet, 2021). Although there is a growing trend towards sustainability in the industry (Mittelstaedt et al., 2014), fashion companies still predominantly focus on low price strategies rather than emphasizing CSR or sustainability to market their products (Thorisdottir & Johannsdottir, 2019).

The results of the study show that both Spanish and German consumers strongly associate social commitment with CSR and consider the image and reputation as the most important reasons for engaging in CSR activities. Although both consumer groups show a medium to slightly higher level of interest in CSR, ethical criteria have a greater influence on the buying decisions of Spanish consumers compared to German consumers. In general, a positive consumer opinion of CSR has been found to have a positive impact on purchase intention and decision making (Lee & Lee, 2018).

Both Spanish and German consumers consider an appropriate quality price ratio to be the most important factor when making a purchase. In addition, more than half of the participants in both groups express a willingness to pay more for products from socially responsible companies, although the percentages differ (Spanish consumers about 17%, German consumers about 20.5%).

Regarding CSR communication, both consumer groups rate its importance as rather moderate and its influence on the purchase decision as medium as well, although slightly higher for Spanish consumers, while the extent to which consumers question the veracity of such communication ranges from moderate to high for both consumer groups. Social media emerges as the most relevant medium through which participants receive CSR communication in both the Spanish and German sample, suggesting its significant potential in CSR communication efforts (Torres-Roma & García-Mirón, 2021). However, fashion brands have yet to fully embrace social media platforms, relying more on traditional reporting practices (García-Huguet, 2021).

Both groups of consumers have a wide range of brand preferences, with no clear dominance of any particular brand and no obvious differences between German and Spanish consumers. The only statistically significant difference between Spanish and German consumers, found in the bivariate analysis, is the perception of the responsibility of their most frequently purchased brand, showing how Spanish consumers rate their supplier brand higher in terms of ethics and CSR. So, Spanish consumers rate their brands with an average of 3.25, while German consumers rate theirs with only 2.79. German consumers tend to rely on news sources to make this assessment of a company's responsibility, while Spanish consumers base their opinion of a company's CSR practices on personal references.

Only around 40% of participants in both groups have received CSR communication from their most frequently purchased brand, highlighting the fact that fashion brands do not make sufficient efforts to communicate their CSR activities to the public (Chan et al., 2020).

Spanish consumers tend to perceive the influence of CSR communication on their buying decisions to be higher than German consumers, although both consumer groups consider CSR communication to be moderately influential. Their responses also show that neither Spanish nor German consumers have a high degree of awareness of unethical behavior that would lead them to stop consuming, suggesting that neither group would necessarily boycott products from unethical or irresponsible companies.

However, a significant number of participants were unable or unwilling to make an assessment of the responsibility of the brands in question, and even brands considered responsible by many respondents were considered irresponsible by almost as many participants.

Therefore, the original hypothesis of differences in consumer behavior between Spanish and German consumers cannot be definitively supported by the results. However, the study did find a difference in the consumer perception of fashion brand responsibility, with Spanish consumers rating their most frequently bought brand's responsibility higher than German consumers. In addition, differences were observed in the univariate analysis that would require further investigation through bivariate analysis.

Overall, this master thesis provides valuable insights into CSR and consumer behavior in the fashion industry, particularly in the Spanish and German contexts. The findings underscore the need for fashion companies to improve CSR commitment and communication efforts, leverage social media platforms, and align CSR practices with stakeholder expectations.

5. PERSONAL EVALUATION

In the author's personal opinion, CSR is a very ambivalent and complicated issue. Although it is clearly already of enormous importance in the business context and practice, and its importance is likely to increase, there is no single right way or roadmap on how to implement and communicate CSR practices correctly.

First of all, the design of CSR initiatives or programs is obviously company-specific, and CSR measures that are a perfect fit for one company may be considered inappropriate for another. In addition, especially for international companies, the same CSR activities may not be equally successful in different markets or even different market segments. Therefore, before designing CSR programs, companies should always examine their stakeholders and market environment and analyze the needs of their specific situation. This is especially true for fashion companies, as the industry is already at a disadvantage in consumer perception due to events like Rana Plaza, and regardless of the specific brand or company, fashion is seen as a very irresponsible

and polluting industry - it will be hard for companies in this sector to make consumers truly believe in their social responsibility and sustainability, especially because of the enormous amount of greenwashing in the fashion industry. Nevertheless, it is crucial for fashion companies to establish CSR initiatives now, because consumers are already very critical of fashion brands, especially fast fashion brands.

Today, there is still a large gap between attitudes and behavior, but in the author's personal opinion, with the growing awareness of the serious consequences of climate change and the development of conscious consumption, where people see sustainable consumption as a goal, this gap will close much sooner than companies expect, and being a pioneer in this respect could lead to exceptional competitive advantages and thus to improved financial performance, while in times of phenomena such as "cancel culture", in the near future, lagging behind could irreparably damage a company's reputation and profits.

In addition, the author believes that the key to translating CSR efforts into improved corporate image and reputation is communication. Rather than using CSR efforts purely for advertising purposes, companies should try to educate consumers and find a rational way to communicate why social responsibility and sustainable consumption are not optional, but rather inevitable, if we want to continue to grow as a society, but also economically. However, the point here is that communication needs to be authentic, which means that CSR efforts must be deeply rooted in the company and not just applied on the surface.

In the fashion industry in particular, consumers are very skeptical about the veracity of CSR communications, and rightly so, as it is probably one of the industries with the highest levels of greenwashing. To counteract this, companies should not only communicate measures that relate to a specific product, but also, for example, organizational changes that aren't directly related to the final product.

In the case of Zara, for example, this became very obvious, as the only CSR communication that easily reaches the customer is the paper label of the "Join Life" collection, and even that is rather unobtrusive. To get a real general overview of Zara's or Inditex's practices, the consumer has to actively access their website and follow several links to get to Inditex's 520-page annual report, which makes it very unlikely that the consumer will actually access this information. Of course, consumers would initially question an extensive communication campaign by fast fashion giants like Zara or Inditex, but the fact is that Zara has some CSR practices in place that would be worth communicating and that could change some consumers' perceptions and alleviate some of the "guilt" that customers (including the author of this paper) may feel after buying from a fast fashion brand.

The results of the study also do not reflect the picture that Zara paints of its own responsibility and CSR practices, as in both the Spanish and German samples, a relatively high proportion of respondents rated the fast fashion giant as an irresponsible company. In the author's opinion, the CSR communication of Zara and Inditex lacks an honest and accessible assessment of the gaps that the company still has to close in order to come anywhere close to true social responsibility and sustainability.

It is no secret that fast fashion brands have a long way to go and that the concept of fast fashion itself largely prohibits sustainability and social responsibility, but ultimately the consumer is responsible for steering the development of industry standards, as brands will offer what customers want to buy. Consequently, in the author's view, both companies and consumers are responsible for driving change towards more responsible and sustainable consumption, companies by offering such options and consumers by accepting them in place of less ethical and socially responsible alternatives.

Finally, the fact that there was almost no obvious difference between Spanish and German customers came as a bit of a surprise, as the author had personally noticed different attitudes between Spanish and German customers within the personal circle. However, one suspected difference that was confirmed in the course of the study was the perception of fashion, especially fast fashion brands, as Spanish consumers tend to be more positive about the brands they buy from than German consumers. This fact makes it all the more surprising that there are no obvious differences in the remaining factors of consumer perception and behavior, although it would be more logical to conclude that German consumers are slightly more hesitant in their purchasing decisions. This leads the author to believe that the gap between attitudes and behavior seems to be even greater in Germany than in Spain.

Overall, the author believes that there is still a lot to be done in terms of CSR efforts and communication, especially in the fashion industry, but this fact also opens up many opportunities for companies to adapt to changing consumer patterns and use them to their advantage in the long run, especially when the attitude-behavior gap will inevitably begin to close.

6. LIMITATIONS AND SUGGESTIONS FOR FUTURE RESEARCH

First, the study is limited by the number of participants on the questionnaires, as both in the Spanish questionnaire with n = 58 and in the German questionnaire with n = 72, the sample

sizes could be larger to increase the representativeness of the results. Therefore, a comparable study with more participants could provide even more accurate results.

However, the most important limitation of the present study is the subjectivity of the consumers' perception of their consumption behavior. It is likely that they see their behavior and perceptions, especially toward fashion brands, as more responsible than they actually are. As a result, the attitudes that consumers hold according to the survey may not be reflected in their actual consumer behavior, which speaks to the existence of the attitude-behavior gap. Therefore, a study that objectively observes the consumer behavior of Spanish and German consumers would provide less biased results regarding the differences between the groups.

In addition, the definition used here to categorize the respondents into the Spanish and German consumer groups was very broad and not all of the consumers belonging to one of the groups may actually engage in typical or representative consumer behavior. Therefore, further studies with more limited definitions may provide more specific results and find more differences.

Further research could also address the fit between corporate strategy and CSR programs, i.e., the measures necessary to achieve authenticity in CSR practices and communication. Detailed research on the specific components of CSR communication and the design of its delivery, including but not limited to the tone of the message, would also be a useful addition to the CSR literature.

There is also a gap in specific studies on the level of knowledge or lack of education about CSR, which would be crucial to assess how informed consumers' purchasing decisions are, especially when conducting country-specific research as in the case of this thesis. Complementary research could evaluate the information seeking behavior and habits of the same consumers.

In addition, a comprehensive study on the prioritization of all possible factors that influence purchase decisions, i.e. factors such as CSR, but also style, price, trendiness, etc., would be helpful for both researchers and managers, especially when conducted for a specific country, such as Spain or Germany.

Finally, the study conducted for this thesis has a very broad focus on fashion brands and does not examine one in particular. Research on a specific brand, such as Zara, which is a brand that is very present in both Spain and Germany, could provide very interesting results and more concrete indications for companies on what specific practices to implement and how to best communicate them.

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8. APPENDIX

8.1. SURVEY QUESTIONNAIRES USED

8.1.1. SPANISH QUESTIONNAIRE

CUESTIONARIO SOBRE LA PERCEPCIÓN DE LAS PRACTICAS ÉTICAS Y DE RESPONSABILIDAD SOCIAL

PARTE A: Variables demográficas

1. ¿Cuál es tu nacionalidad?
   (campo de texto libre)

2. ¿Cuál es el país en lo que has vivido la mayoría de los cinco años pasados?
   (campo de texto libre)

3. ¿Cuál es tu edad?
   (campo de texto libre)

4. ¿Cuál es tu género?
   (m/f/d)

5. ¿Cuál es tu titulación más alta?
   (Educación Secundaria Obligatoria (ESO)/Bachillerato/Grado Medio/Grado Superior/ Titulación Universitaria (Diplomado, Licenciado o Graduado)/Máster Universitario/Doctorado)

PARTE B: Percepción general de las prácticas éticas y de RSC de empresas

6. ¿Conoces el concepto de responsabilidad social corporativa (RSC)?
   (sí/no)

   En caso afirmativo:
7. ¿Con qué identificas este concepto? *(puede marcar varias)*
   (cumplimiento de las leyes, evitar perjuicios a las partes interesadas, compromiso con la sociedad, preocupación por los clientes, diversidad e inclusividad de la plantilla, apoyo financiero a ONGs, medidas medioambientales, *otros: abierto*)

8. ¿Cuál es la razón por la que crees que las empresas se preocupan por la responsabilidad social? *(puede marcar varias)*
   (imagen y reputación, incremento del valor de la marca, mejora de la satisfacción de los empleados, atración de talentos, compromiso con la sociedad, mejora de resultados, moda, evitar sanciones, acceso a nuevos mercados, *otros: abierto*)

9. ¿En qué grado te interesas por el comportamiento ético y responsable de las empresas a las adquieres productos y/o servicios?
   (escala de 1 muy bajo - 5 muy alto)

10. ¿En qué grado te influyen criterios éticos a la hora de adquirir un producto/servicio?
    (escala de 1 muy bajo - 5 muy alto)

11. Clasifique en qué grado influyen las siguientes prácticas (de RSC) en tus decisiones de compra.
(escala de 1 muy bajo - 5 muy alto)
(generación de empleo, seguridad del producto, medidas de conciliación laboral y familiar de los trabajadores, medidas de desarrollo de los trabajadores, compromiso con los clientes, protección del medio ambiente, cumplimiento de normas y leyes, apoyo a proyectos sociales, seguimiento de códigos éticos y de conducta, adecuada relación calidad/precio, suministro ético, transparencia de la empresa (disponibilidad de informaciones), comunicación y publicidad sobre ética/RSC, creación de un impacto social del producto/servicio, colaboración con ONGs)

12. ¿Estarías dispuesto a pagar más por un producto/servicio de una empresa con un comportamiento ético y responsable?
(sí/no/no lo tengo claro)

    En caso afirmativo:
13. ¿Hasta cuánto más? (en %)
(campo de texto libre)

14. ¿En qué grado considera importante que las empresas comuniquen cuestiones éticas y socialmente responsables?
(escala de 1 muy bajo - 5 muy alto)

15. ¿En qué grado tu decisión de compra depende de esta comunicación?
(escala de 1 muy bajo - 5 muy alto)

16. ¿En qué medida cuestionas la veracidad este tipo de comunicaciones?
(escala de 1 muy bajo - 5 muy alto)

PARTE C: Percepción de las prácticas de RSC en empresas del sector de la moda

17. ¿En qué empresa compras ropa o productos relacionados, de forma más habitual?
(Zara, Mango, Massimo Dutti, Pull & Bear, Bershka, Desigual, C&A, H&M, GAP, Uniqlo, Primark, El Corte Inglés, Adolfo Dominguez, Camper, Cortefiel, Sfera, Springfield, Women'secret, Pedro del Hierro, Blanco, Inside, Scalpers, Carolina Herrera, Purificacion Garcia, Tous, Loewe, Pronovias, Pepe Jeans, Aristocrazy, Boboli, Billabong, Munich, *otros: abierto*)

18. ¿En qué medida considera que es una empresa responsable?
(escala de 1 muy bajo - 5 muy alto)

    En caso de respuesta en escala:
19. ¿En qué basas tu consideración anterior? *(puede marcar varias)*
(rankings, noticias, etiquetado/certificados, publicidad/comunicación, referencias, *otros: abierto*)

20. ¿Conoces alguna comunicación de esta empresa sobre cuestiones éticas o socialmente responsables?
(sí/no)

21. ¿A través de qué medio te ha llegado? *(puede marcar varias)*

(prensa, televisión, radio, redes sociales, sitio web, punto de venta/tienda, *otros: abierto*)

22. ¿En qué medida estas comunicaciones han condicionado tu comportamiento de compra hacia esta empresa?
(escala de 1 muy bajo - 5 muy alto)

23. ¿Si tuvieras conocimiento de que la empresa tiene comportamientos poco éticos o irresponsables, ¿en qué medida dejarías de comprar sus productos?
(escala de 1 muy bajo - 5 muy alto)

24. ¿Calificarías a estas empresas/marcas como éticas y socialmente responsables?
(Zara, Mango, Massimo Dutti, Pull & Bear, Bershka, Desigual, C&A, H&M, GAP, Primark, Uniqlo, El Corte Inglés; opciones: sí/no/lo desconozco)

8.1.2. GERMAN QUESTIONNAIRE

UMFRAGE ZUR WAHRNEHMUNG ETHISCHER UND SOZIAL VERANTWORTLICHER PRAKTIKEN

TEIL A: Demographische Variablen

1. Was ist deine Nationalität?
(Freitextfeld)

2. In welchem Land hast du den Großteil der letzten fünf Jahre gelebt?
(Freitextfeld)

3. Wie alt bist du?
(Freitextfeld)

4. Was ist dein Geschlecht?
(m/w/d)

5. Welcher ist dein höchster Abschluss?
(Hauptschulabschluss/Mittlerer Schulabschluss/Fachhochschulreife/Abitur/ Abgeschlossene Berufsausbildung/Meistertitel/Bachelor bzw. Vordiplom/Master bzw. Diplom/Promotion/Habilitation)

TEIL B: Allgemeine Wahrnehmung ethischer und CSR-Praktiken von Firmen

6. Ist dir das Konzept der Corporate Social Responsibility (CSR, gesellschaftliche Verantwortung von Unternehmen) bekannt?
(ja/nein)

   Im Falle einer positive Antwort:
7. Womit identifizierst du dieses Konzept? *(Mehrfachauswahl möglich)*
(Einhaltung von Gesetzen, Vermeidung von Schädigung von Interessengruppen, Engagement für die Gesellschaft, Sorge für Kunden, Diversität und Inklusivität der Belegschaft, Finanzielle Unterstützung von NGOs bzw. wohltätigen Organisationen, *weitere: offen*)

8. Aus welchem Grund, glaubst du, beschäftigen sich Firmen mit CSR bzw. gesellschaftlicher Verantwortung? *(Mehrfachauswahl möglich)* (Image und Ruf, Steigerung des Markenwerts, Verbesserung der Mitarbeiterzufriedenheit, Anwerbung von Talenten, Verbesserung von Unternehmensergebnissen, Trend, Umgehung von Sanktionen, Zugang zu neuen Märkten, *weitere: offen*)

9. In welchem Maß interessierst du dich für ethisches bzw. sozial verantwortliches Verhalten von Firmen, von denen du Produkte oder Dienstleistungen erwirbst? (Skala von 1 sehr wenig - 5 sehr viel)

10. In welchem Maß beeinflussen dich ethische Kriterien zum Zeitpunkt der Kaufentscheidung? (Skala von 1 sehr wenig - 5 sehr viel)

11. Bewerte, in welchem Maß die folgenden Praktiken (der CSR) deine Kaufentscheidungen beeinflussen. (Skala von 1 sehr wenig - 5 sehr viel) (Generierung von Arbeitsplätzen, Sicherheit des Produkts, Maßnahmen bzgl. Der Vereinbarung von Berufs- und Privatleben der Mitarbeitenden, Maßnahmen zur Fortbildung von Mitarbeitenden, Engagement für den Kunden, Umweltschutz, Einhaltung von Normen und Gesetzen, Beitrag zu sozialen Projekten,Einhaltung von Ethik- und Verhaltenskodizes, Angemessenes Preis-Leistungs-Verhältnis, Ethische Beschaffung, Transparenz des Unternehmens (Verfügbarkeit von Informationen), Kommunikation/Werbung in Bezug auf CSR bzw. gesellschaftliche Verantwortung des Unternehmens, Schaffung einer sozialen Wirkung (Social Impact) von Produkt/Dienstleistung, Zusammenarbeit mit NGOs bzw. wohltätigen Organisationen)

12. Wärst du bereit, mehr für ein Produkt oder eine Dienstleistung eines Unternehmens zu zahlen, das sich ethisch bzw. sozial verantwortlich verhält? (ja/nein/ich bin mir nicht sicher)

Im Falle einer positiven Antwort:
13. Bis zu wie viel mehr? (en %) (Freitextfeld)

14. In welchem Maß hältst du es für wichtig, dass Firmen zu Themen der Ethik und CSR bzw. sozialen Verantwortung kommunizieren? (Skala von 1 sehr wenig - 5 sehr viel)

15. In welchem Maß ist deine Kaufentscheidung von einer solchen Kommunikation abhängig? (Skala von 1 sehr wenig - 5 sehr viel)

16. In welchem Maß hinterfragst du den Wahrheitsgehalt einer solchen Kommunikation? (Skala von 1 sehr wenig - 5 sehr viel)

TEIL C: Wahrnehmung von CSR-Praktiken im Modesektor

17. Bei welchem Unternehmen kaufst du am häufigsten Kleidung oder verwandte Produkte?

(Zara, Mango, Massimo Dutti, Pull & Bear, Bershka, Desigual, C&A, H&M, GAP, Uniqlo, Primark, El Corte Inglés, Adolfo Dominguez, Camper, Cortefiel, Sfera, Springfield, Women'secret, Pedro del Hierro, Blanco, Inside, Scalpers, Carolina Herrera, Purificacion Garcia, Tous, Loewe, Pronovias, Pepe Jeans, Aristocrazy, Boboli, Billabong, Munich, *andere: offen*)

18. Inwiefern bist du der Meinung, dass dieses Unternehmen sich gesellschaftlich verantwortlich verhält?
(Skala von 1 sehr wenig - 5 sehr viel)

Im Falle einer Beantwortung der vorherigen Frage:
19. Im Falle einer Antwort auf die vorherige Frage: Woran machst du deine Einschätzung fest? *(Mehrfachauswahl möglich)*
(Rankings, Nachrichten/Berichterstattung, Kennzeichnung/Zertifikate, Werbung/Kommunikation, Referenzen/Empfehlungen, *weitere: offen*)

20. Ist dir eine Kommunikationsmaßnahme dieses Unternehmens zu Fragen der Ethik oder sozialen Verantwortung bekannt?
(ja/nein)

21. Auf welchem Weg hat die Kommunikationsmaßnahme dich erreicht?
(Mehrfachauswahl möglich)
(Presse/Zeitungen, Fernsehen, Radio, Soziale Netzwerke, Website, Verkaufsort wie bspw. Geschäft, *weitere: offen*)

22. Inwiefern haben die entsprechenden Kommunikationsmaßnahmen dein Kaufverhalten gegenüber diesem Unternehmen beeinflusst?
(Skala von 1 sehr wenig - 5 sehr viel)

23. Wenn du wüsstest, dass ein Untenehmen sich unethisch oder unverantwortlich verhält, inwiefern würdest du aufhören, dessen Produkte oder Dienstleistungen zu erwerben?
(Skala von 1 sehr wenig - 5 sehr viel)

24. Würdest du die folgenden Unternehmen/Marken als ethisch bzw. sozial verantwortlich einschätzen?
(Zara, Mango, Massimo Dutti, Pull & Bear, Bershka, Desigual, C&A, H&M, GAP, Primark, Uniqlo, El Corte Inglés; opciones: sí/no/lo desconozco)