The Impact of Space Delocalization and Time Delocalization on the CSR Strategy in a Transition Period

——*A Case Study of Chinese Small and Medium-sized Export-oriented Apparel Firms*

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Abstract

Since the 1990s, many Chinese small and medium-sized export-oriented firms have begun to accept higher corporate social responsibility (CSR) standards because of factory inspections. In recent years, firms have been facing greater market competition in a period of transition. Different firms have different attitudes toward CSR behavior in same external macroenvironment, and some firms have formed a CSR strategy. To further explore the issue, this paper studied the impact of space delocalization and time delocalization on the CSR strategy of Chinese small and medium-sized export-oriented firms based on social structure theory. Using the case study approach, the results showed the following: (1) space delocalization can stimulate the CSR behavior of firms, although some behaviors are the result of compromise, and CSR strategy will not be initiated because of passive CSR behavior; (2) the stimulation of space delocalization can stimulate endogenous changes, but the cultural background of time delocalization has a far-reaching impact on the formation of CSR strategy.

Keywords: space delocalization, time delocalization, social structure theory, CSR strategy

1. Introduction

In the 1990s, Nike’s CSR storm prompted widespread factory inspections (Zadek, 2006); since then, Chinese small and medium-sized export-oriented enterprises have been required to fulfill higher social responsibility standards. Based on the supply chain of multinational corporations, the Global Compact became a hard constraint for foreign trade enterprises. Many corporate crisis incidents cast a strong negative shadow on Chinese small and medium-sized export-oriented enterprises. These corporate images are more associated with negative vocabulary, such as “sweatshops, low prices and inferior quality” (Welford & Frost, 2006). China is in a period of transition, and with the internationalization strategy of the Belt and Road Initiative, the supply chain is being transformed from integrated to integrator (Wang & Li, 2017). Research on the social responsibility of small and medium-sized enterprises will not only help resolve the current social responsibility of Chinese SMEs but also lay a theoretical foundation for the status of global supply chain integrators.

Europe and America have a history of natural evolution. Different from developed countries, Chinese small and medium-sized export-oriented enterprises are facing the pressure of the Global Compact and global supply chain, and this is a typical delocalization situation (Zhu & Pickles, 2014). According to modernity theory, “delocalization” is defined as the separation of social relations from the regional associations of interactions, or the separation from time associations, after which social relations will reconstruct themselves in a new way at a specific time and space (Giddens, 2011). China’s transition period resembles the latter and can reconstruct social relations; Chinese small and medium-sized export-oriented enterprises are affected by the delocalization mechanism, which includes the modernity fracture separated along the spatial extension and the inherent characteristics extended along time (Giddens, 2011). The modernity fracture of space is the coercive pressure of small and medium-sized export-oriented enterprises when these face foreign stakeholders. The inherent characteristics of time are the influence of traditional cultural factors under
China’s economic transformation. The social expectations of two different regions are intertwined, showing a deep motivation for the social responsibility strategy of Chinese small and medium-sized export-oriented enterprises (Poutziouris, Wang, & Chan, 2002). From a corporate resource viewpoint, CSR strategy refers to the motivation, awareness, and behavior of enterprises to respond to social expectations and balance stakeholder expectations to obtain core resources (Barney, 1991). CSR strategy motivation is the research direction of scholars. It involves the fields of philosophy, management and economics. Stakeholders and the triple bottom line are the most common research paradigm. However, existing research rarely considers the multiple dynamics generated during China’s transition stage. Small and medium-sized export-oriented enterprises have distinctive dual delocalization characteristics, and we can understand the social responsibility strategic motivation of small and medium-sized export-oriented enterprises by researching these firms.

Based on the above analysis, the core issue examined by this paper is the impact of space delocalization and time delocalization on the social responsibility strategy of Chinese small and medium-sized export-oriented enterprises. The fundamental reasons for the different CSR behavior are analyzed from the spatial axis and the time axis perspectives.

2. Literature Review and Proposition

2.1 Literature Review

Aguinis and Glavas (2012) summarized the motivations of CSR behavior at three levels: institutional, organization and individual. For example, at the institutional level, stakeholder pressure impacts CSR behavior (Boal & Peery, 1985; Greening & Gray, 1994). Different stakeholders have different expectations for corporate social responsibility; therefore, they will consider the social responsibility of enterprises from different perspectives. Sharma and Henriquez (2005) believe that government regulation is a very important factor. Research by Sen and Bhattacharya (2001) shows that consumer resistance promotes firms to fulfill CSR, and pressure from multinational company purchasers will force enterprises to assume social responsibilities (Brammer & Millington, 2008). The factors come from external pressures, which will lead companies to adopt compromise social responsibility behaviors, but these firms will meet the minimum standards of norms and regulations. Influence factors at the organizational level include corporate legitimacy, environmental governance, and corporate reputation (Bansal & Roth, 2000; Arya & Zhang, 2009; Brown, Dacin, & Pitt, 2010). At the individual level, the consistency of employee values and organizational values, and the psychological and development needs of employees are important factors (Muller & Kolk, 2010; Glavas & Kelley, 2014). Based on CSR motivation research in China, a scholar has divided the influencing factors of CSR into three aspects (Zhu & Zhang, 2015): First, external macro-environmental factors, such as institutional pressure, regulatory standards, stakeholder pressure. Second, the characteristics of the company itself, such as the corporate governance structure (property nature, equity arrangements, separation of powers, board composition), corporate financial performance, and level of CSR information disclosure. Third, individual characteristics, such as the demographic characteristics of the senior management team, the leadership style of corporate executives, and leadership-subordinate exchange.

Although CSR is a global concept, in recent years related studies have shown that CSR also has distinct national cultural characteristics and that CSR behavior is closely related to the cultural background of the country. Wang and Juslin (2009) believe that people can glimpse the shadow of the modern CSR concept in traditional Chinese Confucianism and Taoism. From the perspective of Chinese historical development, CSR strategy is mainly influenced by three cultural forces: first, Chinese traditional culture, such as Confucianism and Taoism (Moon & Shen, 2010); second, the cultural thoughts of state-owned enterprises during the planned economy period (Yin & Zhang, 2012); third, the market economy culture, which believes that economic interests are at the center during the reform and opening up period (Lin, 2010). From the perspective of the third culture of these three forces, we can see that the idea is to develop the economy, neglect the protection of the environment, neglect the conservation of resources and neglect the contribution to society, and so when facing the pressure of space delocalization, one only survives – but barely (Ip, 2009).

In summary, scholarly research on CSR motivation involves many levels and various fields, and some studies consider that cultural factors have an impact on corporate social responsibility; however, related research remains at the surface and has not fully elaborated the problem. It is important to know which cultural factors affect the deeper level of consciousness and bring long-term positive impacts on CSR behavior, and which cultural factors will not affect the change of consciousness and only produce a short-term compromise in CSR behavior. In addition, China's CSR research rarely takes into account the country’s special situation. Most scholars view Chinese CSR issues from the perspective of developed countries and criticize Chinese CSR behaviors. In fact, the short-term or long-term behavior of Chinese small and medium-sized export-oriented enterprises is objectively inevitable when they fulfill CSR behavior. Therefore, this study will comprehensively consider the dual factors that small and medium-sized export-oriented enterprises faced during the unique Chinese transition period. These factors include foreign stakeholders’ pressures in
the context of space delocalization and Chinese traditional culture in the context of time delocalization. This paper will also analyze in depth the various influences of different Chinese cultures on CSR behavior.

2.2 Proposition

The resource-based view emphasizes that resources and capabilities are the causes of competitive advantage, and resources are not evenly distributed in competing companies (Barney, 1991). The social structure theory emphasizes that resources are the starting point for influencing the composition of power and rules, but actors are not passively accepted; they use their own abilities to make action choices (Giddens, 1984). Corporate strategy theory and social structure theory are focused on resources and capabilities, and so CSR strategies are dual. The first priority is social embeddedness. CSR strategy is embedded in a specific social environment and will change along with the movement of time and space (Jamali & Neville, 2011). The second priority is the choice and CSR awareness. CSR behavior fundamentally depends on CSR awareness, which is influenced by traditional culture. Chinese CSR development must go through a process, that is, from the economic bottom line to the triple bottom line. Whether the process can cause the rapid resonance of enterprises depends not only on the social embeddedness of CSR strategy but also on the awareness of CSR strategy.

Figure 1. The Formation Process of Chinese Small and Medium-Sized Export-Oriented CSR Strategy

As shown in Figure 1, the social situation in which enterprises are located is unique. China is in a special transition period, which promotes the production of space delocalization and time delocalization. As these two products are parts of a whole, we must consider the social responsibility of Chinese small and medium-sized export-oriented firms from two perspectives, which include the situation in Europe and America and the social background of China; only this way can we begin to understand their behavior.

Modernity has moved us far away from all types of social order orbits, and the trajectory of social development has quickly separated itself from existing resources and rule systems to form a new social order (Giddens, 2011). Compared with the modernization process in Western countries, Chinese small and medium-sized export-oriented enterprises are more deeply affected because they have struggled to integrate into the global value chain to gain a living space.

The first impact is the modernity fracture of the global value chain separated by space extension (Giddens, 2011), that is, space delocalization. When the rules of modern social resource allocation in mature markets cross the boundary of space into obviously backward areas of development, the inherent differences in the allocation of resources in two different regions will inevitably lead to a huge impact on the social structure. Under both the constraints of Global Compact and supply chain social responsibility, social responsibility audit came into being. Some Western value judgments were transmitted to the East through space delocalization. Chinese small and medium-sized export-oriented firms accepted CSR requirements. Some enterprises must fulfill their corresponding CSR behaviors in order to survive in the market. Based on the above analysis, we provide the following proposition:

Proposition 1: Space delocalization can stimulate the CSR behavior of firms, but some behaviors are the result of compromise, and the CSR strategy will not be initiated due to passive CSR behavior.

The second impact is the inherent characteristics of Chinese companies during the time of China's unique transformation period (Giddens, 2011), that is, time delocalization. As Chinese labor dividends gradually diminish, enterprises face the pressure of multiple transformations, and it is easy to fall along the inherent characteristics of time extension. Chinese small and medium-sized export-oriented CSR strategy is influenced by different cultures in the time delocalization; although facing the same external pressures, performance of CSR behavior is different. Therefore, we
infer the following proposition:

Proposition 2: The stimulation of space delocalization can stimulate endogenous changes, but the cultural background of time delocalization has a far-reaching impact on the formation of CSR strategy.

3. Methodology and Results

3.1 Methodology

To answer our research questions, this paper uses case studies as its research method. Yin (1994) pointed out that case study is a commonly used qualitative research method and has obvious advantages in answering "how" and "why" questions. This paper focuses on how space delocalization and time delocalization affect the social responsibility strategy of small and medium-sized enterprises under the conditions of China's economic transformation, and why such an impact occurs. This belongs to the category of case study. To make the research process more rigorous, this paper uses multiple case studies.

Yin (1994) pointed out that for multiple case studies, case selection should follow theoretical sampling rather than statistical sampling. This follows the law of replication, and each case is an independent experiment. Therefore, the selection of cases should meet the following requirements: (1) the selected cases can produce the same result (copy one-by-one); (2) the selected cases produce a different result from the previous case for predictable reasons (differential copy).

3.2 Case Selection Criteria

The apparel industry is a typical export-oriented industry. All cases in this study are apparel enterprises. There are three criteria for selecting a company as a case: (1) export-oriented small and medium-sized apparel enterprise; (2) at least 8 to 10 years of industry experience; (3) at least one or more external social responsibility audits.

According to the above criteria, the final selected case enterprises include Changzhou Yunerfen Apparel Co., Ltd., Tongxiang Jintai Knitting Apparel Co., Ltd., Zhejiang Haining Detian Apparel Co., Ltd., Wuxi Yingbin Socks Co., Ltd., Guangdong Huizhou Apparel Manufacturing Co., Ltd. and Shanghai Ningyi Apparel Co., Ltd.

3.3 Case Description

Changzhou Yunerfen Apparel Co., Ltd. was established in the 1990s. The company currently has 1,000 employees. The company mainly produces men's and women's underwear and other apparel. The products are mainly exported to developed countries and regions such as Europe and America. Since the 1990s, the company has been engaged in commercial cooperation with foreign customers. Foreign trade has lasted for more than 20 years and the company maintains good cooperative relations with foreign customers. Through interviews with internal leaders and social responsibility audit reports, Changzhou Yunerfen Apparel Co., Ltd. accepts third-party social responsibility audits every year approximately 10 times, and the approval rate is 80%.

Tongxiang Jintai Knitting Apparel Co., Ltd. specializes in producing sweaters. The company was established in 2002 and has been engaged in foreign trade production for more than 10 years. It has approximately 100 employees. From an interview with the company manager, we know that the company has rarely received social responsibility audits, but in the past year, foreign customers have requested the company to pass a third-party social responsibility audit. So far, this company has only conducted one social responsibility audit and did not pass.

Zhejiang Haining Detian Apparel Co., Ltd. has developed from a small factory into a multiregional, multibrand foreign trade apparel manufacturer. The company was founded in the 1990s and has approximately 100 employees. The company accepts one or two third-party social responsibility audits per year. The company’s president previously worked for a local state-owned apparel company, and following restructuring began to operate the current company.

Wuxi Yingbin Socks Co., Ltd. was established in 2008. At the outset, it was a foreign trade manufacturer specializing in the production of socks. The company began to produce women's apparel in 2012. The company has more than 50 employees and accepts third-party social responsibility audits three to four times per year. As the company has a negative attitude toward auditing, it failed most of its audits.

Guangdong Huizhou Apparel Manufacturing Co., Ltd. is a sweater manufacturer established in 1998. The sweaters produced by the company are mainly exported to Europe, the United States and other countries and regions. The company has approximately 10,000 employees and has a separate social responsibility department, which is responsible for CSR matters. According to interviews with the CSR manager and the social responsibility audit report provided, the company accepts third-party social responsibility audits 10 to 15 times per year, and its approval rate is 80%.

Shanghai Ningyi Apparel Co., Ltd. is an apparel manufacturer integrating design, R&D and export. Founded in the 1990s, the company was formerly a state-owned apparel enterprise. Following restructuring, it passed under the
leadership of several employees of state-owned enterprises. The company currently has more than 200 employees. Since 2009, it accepts third-party social responsibility audits 5 or 6 times per year. It is one of the earliest companies to accept foreign social responsibility audits. Someone in the company is responsible for the audit, and this company meets the requirements of foreign customers; the audit pass rate is 100%.

3.4 Data Collection

The data source is very important, as interviewees must strive to obtain relevant information through multiple channels. In this paper, data were obtained mainly from three sources. (1) Interview records with business leaders. Through interviews with business managers, we learned the degree of entrepreneurs' understanding toward CSR, and we can also learn about the leaders’ attitudes toward CSR audits and can summarize the reasons that affect attitudes. (2) The CSR audit report provided by the company. Through third-party audit reports and their relevant information, we can understand that there are many problems in CSR assessment of an enterprise; we can also learn about the subsequent rectification of the enterprise and so can judge the attitudes to the CSR audit process. (3) The annual number of orders provided by the enterprise. According to these orders, we are aware of the demands of foreign customers in recent years and can understand the foreign customers’ requirements for CSR; we can then judge whether the company adopts different methods for different customer requirements; for example, some companies accept their social responsibility requirements for large orders, while others reject their social responsibility requirements for small orders.

3.5 Results

3.5.1 The Influence of Space Delocalization on CSR Strategy

Through interviews with the six companies, we can understand that all of these companies face third-party social responsibility audits and that the request comes from their customers in developed countries. A CSR audit poses a major challenge for them. It is obvious that this challenge comes from space delocalization. Through an analysis of the corporate background and interview content of the six companies, we can sum up the leaders’ views on social responsibility when they were in a situation of space delocalization.

Table 1. Interviews and Entrepreneurial Perspectives of the Six Companies

<table>
<thead>
<tr>
<th>Case</th>
<th>Main points of the interview</th>
<th>Entrepreneurial perspectives</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changzhou Yunerfen Apparel Co., Ltd.</td>
<td>1. Business managers hope to establish social responsibility and get recognition from society, government and people.</td>
<td>1. Social responsibility means returning to society and building a good reputation in the hearts of the people.</td>
</tr>
<tr>
<td></td>
<td>2. Hope to get recognition from employees.</td>
<td>2. Social responsibility must be people-oriented.</td>
</tr>
<tr>
<td></td>
<td>3. Hope to get recognition from customers.</td>
<td>3. Social responsibility can help companies continue to gain economic benefits.</td>
</tr>
<tr>
<td>Tongxiang Jintai Knitting Apparel Co., Ltd.</td>
<td>1. Accepting external social responsibility requirements, social responsibility itself is good for the company, but it will not change much in the short term.</td>
<td>1. Affirming social responsibility, companies need other conditions to make changes, not external requirements.</td>
</tr>
<tr>
<td></td>
<td>2. CSR will not bring economic benefits to enterprises. At present, we must pay attention to products and seek economic benefits.</td>
<td>2. Enterprises should focus on economic benefits. Only when enterprises grow and develop can they fulfill their social responsibilities.</td>
</tr>
<tr>
<td></td>
<td>3. If the customer does not request it, the firm will not fulfill its social responsibility</td>
<td>3. Passively accept, then seek change later.</td>
</tr>
<tr>
<td>Zhejiang Haining Detian Apparel Co., Ltd.</td>
<td>1. The company must be committed to improving the working conditions and the welfare of workers.</td>
<td>1. Social responsibility must be people-oriented.</td>
</tr>
</tbody>
</table>
Table 1. Continued

<table>
<thead>
<tr>
<th>Company</th>
<th>Description</th>
</tr>
</thead>
</table>
| Wuxi Yingbin Socks Co., Ltd.               | 1. Social responsibility can truly help companies uncover many problems, but it is difficult to achieve in a short period of time.  
                                                                                                                                     2. On the one hand, we must fulfill our social responsibilities. On the one hand, we must obtain economic profits, which are not in line with national conditions.  
                                                                                                                                     3. Forced to accept a social responsibility audit, the company will not actively participate.  
                                                                                                                                     4. Affirm social responsibility, but the company is still centered on economic interests.  
                                                                                                                                     5. Social responsibility is not in line with China's national conditions.  
                                                                                                                                     6. Keep compromising in order to gain economic profit.                                                                                                                                                                                                                                                                                                                                                       |
| Guangdong Huizhou Apparel Manufacturing Co., Ltd. | 1. Social responsibility should pay attention to the sustainable development of society and the company should become a socially responsible enterprise.  
                                                                                                                                     2. Social responsibility pays attention to the sustainable development of employees and pays attention to the health benefits of workers.  
                                                                                                                                     3. Sustainable development; companies must return to society.  
                                                                                                                                     4. Focus on people; people-oriented.                                                                                                                                                                                                                                                                                                                                                       |
| Shanghai Ningyi Apparel Co., Ltd.          | 1. Society has given enterprises many opportunities for development. Enterprises must contribute to society, so we must pay attention to environmental protection and pay attention to employment issues.  
                                                                                                                                     2. The consciousness and concept of the enterprise will change, and the outside world will promote the change of the concept of the enterprise.  
                                                                                                                                     3. Sustainable development; companies must repay society.  
                                                                                                                                     4. Corporate awareness is important for companies to fulfill their social responsibilities.                                                                                                                                                                                                                                                                                                                                                       |

As shown in Table 1, for Changzhou Yunerfen Apparel Co., Ltd., Zhejiang Haining Detian Apparel Co., Ltd., Guangdong Huizhou Apparel Manufacturing Co., Ltd. and Shanghai Ningyi Apparel Co., Ltd., entrepreneurial views include social responsibility, environmental responsibility and employee responsibility, which is the embodiment of voluntary corporate social responsibility. However, for Tongxiang Jintai Knitting Apparel Co., Ltd. and Wuxi Yingbin Socks Co., Ltd., their entrepreneurship is focused on pursuing economic profits, so they adopt compromise CSR behavior when under pressure.

3.5.2 The Influence of Time Delocalization on CSR Strategy

To explore the deeper reasons why companies have different attitudes toward social responsibility, this paper studies the corporate culture of these six companies according to the entrepreneurs’ views on CSR. The fundamental motivation for influencing corporate culture includes the three cultural forces described in the previous section.
Table 2. The Impact of Culture on the Six Companies

<table>
<thead>
<tr>
<th>Case</th>
<th>CSR perspective</th>
<th>Company Culture</th>
<th>Traditional Culture</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changzhou Yunerfen Apparel Co., Ltd.</td>
<td>Focus on employees and pay attention to society</td>
<td>People-oriented, Socially responsible</td>
<td>Confucian traditional culture</td>
</tr>
<tr>
<td>Tongxiang Jintai Knitting Apparel Co., Ltd.</td>
<td>Affirm social responsibility, but still must be based on the pursuit of economic profit</td>
<td>Centered on economic interests</td>
<td>Market economy culture</td>
</tr>
<tr>
<td>Zhejiang Haining Detian Apparel Co., Ltd.</td>
<td>Responsible to employees and responsible to society</td>
<td>People-oriented, Socially responsible</td>
<td>Confucian traditional culture and state-owned enterprise culture</td>
</tr>
<tr>
<td>Wuxi Yingbin Socks Co., Ltd.</td>
<td>Not in line with China's national conditions; can’t make profits for a short-term time</td>
<td>Centered on economic interests</td>
<td>Market economy culture</td>
</tr>
<tr>
<td>Guangdong Huizhou Apparel Manufacturing Co., Ltd.</td>
<td>Pursue the sustainable development of employees and enterprises</td>
<td>People-oriented, Socially responsible</td>
<td>Confucian traditional culture and state-owned enterprise culture</td>
</tr>
<tr>
<td>Shanghai Ningyi Apparel Co., Ltd.</td>
<td>Pay attention to society and pay attention to environmental protection</td>
<td>Be socially responsible</td>
<td>State-owned enterprise culture</td>
</tr>
</tbody>
</table>

As shown in Table 2, among the six companies, for Tongxiang Jintai Knitting Apparel Co., Ltd. and Wuxi Yingbin Socks Co., Ltd., their inner culture is the market economy culture, while the other four companies are influenced by Confucian traditional culture and state-owned enterprise culture.

3.5.3 Proposition Verification

As shown in Figure 2, under the pressure of space delocalization, all six apparel companies accept social responsibility audits and also implement their requirements in actual behavior. However, Tongxiang Jintai Knitting Apparel Co., Ltd. and Wuxi Yingbin Socks Co., Ltd. adopt a passive acceptance method in order to maintain a cooperative relationship with customers and earn more economic profits. Their CSR behavior is negative. Thus, we verify the first proposition: space delocalization can stimulate the CSR behavior of firms, but some behaviors are the result of compromise and the CSR strategy will not begin to form due to passive CSR behavior.

At the same time, by analyzing the CSR behaviors of these six companies, we can learn that they show different CSR behavior when facing the same space-delocalization pressure; this is because they are affected by three different cultural forces in time delocalization. However, one thing remains the same, that is, those companies influenced by Confucian...
traditional culture and state-owned enterprise culture accept social responsibility audits actively, while enterprises which pay attention to economic interests accept social responsibility audits negatively. Thus, we can verify the second proposition: the stimulation of space delocalization can stimulate endogenous changes, but the cultural background of time delocalization has a far-reaching impact on the formation of CSR strategy.

4. Conclusion and Discussion

Parallel literature findings generally consist of two parts. (1) Many studies find that culture is important to CSR, but related research remains at the surface of the problem. We need to further analyze the problem. We need to know which cultural factors affect the deeper level of consciousness and have long-term positive impacts on CSR behavior, and which cultural factors will not affect the change of consciousness and only produce short-term compromise CSR behavior. (2) Many scholars criticize Chinese CSR behaviors from the perspective of developed countries, but China is in a special transformational situation. We should comprehensively take into account the dual factors that small and medium-sized export-oriented enterprises faced during the special Chinese transition period. These factors include pressure by foreign stakeholders in the context of space delocalization and Chinese traditional culture in the context of time delocalization. This paper has analyzed the various influences of different Chinese cultures on CSR behavior.

The research object of this paper is that of Chinese small and medium-sized export-oriented apparel enterprises, and this paper analyzes the motivations that affect CSR from two dimensions: space and time. The theoretical implication of this research is to explore the formation process of CSR strategy from the special situation of the Chinese transition period, instead of judging the CSR behavior of Chinese enterprises through the mature values of developed countries. The practical implication of this research includes the following two aspects. (1) Research results can help enterprises deepen their understanding of CSR and motivate companies to develop a CSR strategy that is consistent with the situation; they can also help enterprises achieve sustainable development in a global competitive market. (2) Because the government is one of the factors influencing companies to develop a CSR strategy, research results can help them formulate an effective CSR management policy; this is not only conducive to maintaining and promoting economic development, but can also reduce resource consumption and environmental pollution.

Although this paper provides some important theoretical and practical considerations, undeniably this research also has limitations. The case study object of this paper is small and medium-sized export-oriented apparel enterprises, and this paper does not compare the differences among different industries, nor does it compare differences among different sizes. Thus the universality of its research conclusions must be further explored. Hence future research should take other industries into account in further exploring the CSR topic.

References


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