

DECODING THE IMPACT OF SUSTAINABLE BUSINESS PRACTICES ON BUSINESS PERFORMANCE IN APPAREL INDUSTRY

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Abstract *Sustainable business practices have become the order of the day, and social responsiveness is a key aspect, especially in the domain of international trade. Sustainability has pronounced greater meaning and importance in today's parlance. Sustainable development involves focusing on the social, environmental and economic aspects of business. It is quite imperative that business performance depends largely on developing sustainable practices. The research aims to recognising the significance of sustainable business practices in improving the competitiveness of apparel companies. The paper throws light on the relationship between influencing factors of sustainable business practices, such as quality, environment and social standards over business performance, in the context of Apparel Clusters in Tamil Nadu. The findings will benefit the apparel industry by facilitating understanding, adaptation, and avail the advantages of implementing internationally commended quality, environment and social standards and become more competitive in the long run.*

Keywords *Sustainability, Quality, Environment, Social Standards, Apparel, Business Performance*

INTRODUCTION

Sustainability has been one of the most squeezing challenges in the past few decades, across a wide range of social, ecological and monetary issues. Significant issues, for example, environmental change, financial imbalance and social treachery have greater impact on businesses across the world. Sustainable development is the key for better business outcomes and many studies have been involved in identifying measures for operationalising sustainable economic activity. The most popular among them is the approach of triple bottom line (TBL) concept developed by Elkington (1997). It postulates that the success of an organisation largely depends on social, ethical and environmental welfare (Wayne & MacDonald, 2004). Corporate sustainability mainly focuses on the dimensions of social, economic and environmental aspects and its effect on business performance (Perrini & Tencati, 2006).

Considering the scope of the apparel industry, sustainability is a significant concept, as these companies have a huge impact on the environmental, economic and social ecosystems. Sustainability is sometimes addressed through principles of reduction, recycle and reuse, enabling individuals and associations to diminish their usage of resources, such as water, land and oil; as well as reusing things. The apparel business has numerous inspirations to put an emphasis on

decreased costs, protection of the environment and open-mindedness of its clients for eco-friendly practices. The sustainable business practices are those optional practices taken up and directed by the company that upholds social causes to further develop community well-being and safeguard the environment.

As of now, most of the apparel industry practices have been transformed to accomplish sustainability, and for these, standards are indispensable. It is even more crucial in the backdrop of rising awareness on green consumerism, as consumers actively seek eco-friendly products. Sustainability standards and certificates play a huge role towards providing security for the stakeholders like customer, producer, society and environment. These standards are created after cautious research, and certificates are issued upon proper implementation of these standards.

A business practice that is monetarily stable, socially reliable and harmless to the biological system is by and large seen as being sustainable. Organisations that consolidate socially reliable and ecologically sound approaches as core components in their development procedure routinely make reasonable business outcomes in monetary terms. Quality, Cost, Wastage, Eco-friendly, Employees' safety, Gender equality, Employees' welfare, Social responsibility—this list could stretch out with catchwords that go over considering sustainable business practices. All these terms

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indicate the broad understanding that businesses are more than just profit-seeking entities and consequently have a commitment to benefiting society. Businesses exist as long as customers exist and are satisfied. The three dimensions of sustainable business practices namely quality, environment, and social are conceptualised and tested against the business performance of the apparel firms.

Theoretical Framework

Quality and Business Performance

Quality has been identified as a key criterion for creating competitive advantage. Organisations are believed to have transformed from being an order winner to an order qualifier as a result of their quality status (Hill, 2000). The quality related practices are imperative and without them, a business cannot survive. It helps businesses to stay relevant and be competitive in the marketplace. To be competitive in the market, internal efficiency improvements are essential (Sohail & Hoong, 2003). The motto of these practices is aimed at improving quality outcomes for all the stakeholders connected to the business (Benner & Tushman, 2003). The competitive business environment entails organisations to be agile in terms of delivery of services and being responsive to clients (Li et al., 2006). Quality management practices refers to all quality management initiatives and programs that can lead to efficient business operations and customer satisfaction while minimising costs (Su et al., 2008). Quality management system (QMS) using International Organization for Standardization (ISO) 9000 standards is considered as the best among the available tools that would help the organisation substantially to improve management efficiency and overall economic growth and thus enable the organisation to reach defined objectives. The adoption of a management system for quality is certain for the very existence of operations and QMS is imminent to enter into export business to assure the customers that the organisation is capable of meeting their requirements with the ISO 9001 guidelines as the prerequisite for quality administration frameworks. Conformity to the standard in global supply chains demonstrates a company's ability to meet quality standards and boost customer loyalty in client relationships. An effective management system may guarantee ongoing improvements and give organisations a competitive edge that may lead to a larger share of the pie and financial development. Most previous studies revealed that practices of quality management had a positive impact on financial success that reflects in a firm's performance (Escrig et al., 2001; Kaynak, 2003; Sharma, 2006; Sadikoglu & Zehir, 2010). There is an impending need to test the effect of quality management practices on business performance, particularly in apparel industry that has a global client base.

Responsible Environmental Practices and Business Performance

Environmental sustainability is fundamental to sustainable development. It has pronounced greater meaning in the recent times as a strategy to develop competitive business outcomes through process and product differentiation (Haanaes et al., 2011). The understanding of environmental challenges is vital and integral to equitable and sustained economic growth. The aspect of environmental sustainability relates to certain practices that prevent and control pollution, environmental management system, environmental competencies and improvement methods. These, in turn, reflects the organisation's ability to exhibit eco-friendly behaviour. Environment has become the significant factor in decision making process of the companies across the world. There were studies highlighting the environment criteria that covered the aspects of regulatory compliance, environmental license, environmental management system, waste management plans, ISO 14001 certification, cleaner and energy efficient production, recycling, environmental assessments etc. Aquiar et al. (2013). An environmental management system (EMS) is an amazing asset for dealing with the unfavourable effects of activities of an organisation on the side-lines of environmental viewpoint. An EMS safeguards general wellbeing and security by laying out techniques to restrict or wipe out harmful substances from entering the environment, including public water frameworks. Every organisation somehow influences the environment, which straightforwardly influences general wellbeing. The stakeholders of an organisation like the government offices, the media, industry associations, NGOs, and different partners play a huge role and an indispensable part in compelling organisations to adopt proactive environmental management practices.

Social Standards and Business Performance

Social sustainability is defined as *a measure of the human welfare. Social sustainability refers to meeting the social concerns of both the internal and external stakeholders connected to an organisation. The internal stakeholders refer to the company's employees and cover issues such as employment practices, health and safety and employee engagement; while the social concerns of the external stakeholders relate to the variables impacting suppliers, effect on local communities and other stakeholders (Bai & Sarkis, 2010).* Social sustainability is the most unquantifiable criteria that includes issues like human rights, fair labour practices, day-to-day environment, wellbeing, security, health, commitment, humanity and much more. In today's parlance, many organisations are committed

to sustainability from the environmental and economic standpoint, nevertheless the aspect of social sustainability is yet to gain importance. It is high time that the businesses understand the importance of trade-off between challenging priorities of environmental, economic and social concerns in the pursuit towards sustainable business outcomes. Few have recognised the significance of social justice as a headway for sustainable outcomes and have taken proactive steps (Vifell & Soneryd, 2013). Social sustainability factors have only recently become more acceptable, perhaps as a result of increasing public outcry on businesses to address the detrimental social repercussions of their processes and products (Weingaertner & Moberg, 2014). According to Dreyer et al. (2010), social factors and its impact should be a key subject of attention with an aim to facilitate management-level decisions concerning ethical business practises. It is important to understand the linkage between social sustainability and business performance as an integral part of sustainability as a whole.

Social Accountability Standards

The application of accountability standards plays a major role in dealing with stakeholder concerns (Göbbels & Jonker, 2003). A multi-stakeholder initiative called Social Accountability International (SAI) has created the SA8000 standard for assessing workplaces in a wide range of industrial sectors. One of the first auditable social standards, Social Accountability 8000 (SA8000), was developed to promote workers' rights around the world (Sartor et al., 2016). The SAI system, which has been modelled based on the ISO system, views itself as a certification scheme for all industries, not just the apparel and textile industries. At present, there are numerous SA8000 certified facilities, representing many countries. The SA8000 standards act as the guiding principle while assessing the social performance of companies due to their widespread acceptance. Other standards, such as AA1000, are extremely expansive in their scope and focus on the processes the organisation ought to follow for secure responsible behaviour towards the environment, the workers and the community. It has become vital for suppliers to track down and incorporate them into their identity.

OBJECTIVES

- To analyse the perception of managers employed in apparel industry about the current business practices and its influence on business performance.
- To understand the relationship between influencing factors of sustainable practices such as quality, environment and social factors on business performance.

DEVELOPMENT OF HYPOTHESES

In view of a survey of corporate social execution, it was recommended that the idea of TBL as 'sustainable corporate performance' (SCP) ought to comprise of three estimation components, namely: (i) financial, (ii) social and (iii) environmental. TBL as SCP is proposed to be derived from the point of interaction between them (Fauzi et al., 2010). Ortiz de Mandojana and Bansal (2016) argued that social and ecological practices (SEPs) connected to business sustainability contribute to transient results but also to authoritative versatility, which they defined as the company's capacity to detect and address maladaptive tendencies and adapt emphatically to unexpected circumstances. Hierarchical flexibility was assessed using the lengthy results, which included study on financial instability, deals development and endurance rates. Hierarchical flexibility was shown to be an idle approach for subordinates to progress. By using the laid-out dimensions of sustainable procurement (SP) practices and hierarchical exhibitions, and using Saudi Arabia as a case study nation, researchers investigated the impact of SP practices on hierarchical execution Islam et al. (2017). The sustainability strategies and constraints in the luxury apparel sector were investigated by Sun (2018). With regards to environmental sustainability, the fashion industry is indeed not an ideal industry. The opposing nature of the two ideas—luxury and sustainability—has significant societal repercussions. Findings from in-depth examinations of a company's corporate sustainability using a points system and side-by-side benchmarking study show that, despite the general improvement in the situation, these organisations do not always implement through on their promises. Additionally, luxury brands frequently employ sustainability practices to cater to younger customers who consider environmental concerns when buying products. The study by Akbar and Ahsan (2021) investigated the challenges that Bangladeshi apparel supplier associations face when implementing security drives at processing plants. The analysis revealed significant challenges that clothing provider associations face when implementing social sustainability campaigns related to asset and institutional issues. Asset, the executives and system, cost and money concerns, as well as social, guideline and checking challenges were the difficulties. Forker, Vickery and Droge (1996) explored how quality gives a business an advantage by supplying goods to the market that solve customer concerns, perform as expected, and persistently work on quality elements to 'shock and delight' the customer. Environmental sustainability, which considers the trade-off between financial efficiency and natural effect, is a major point of view in item choices for material and apparel organisations, according to Luo, Song, Ding and Wu (2021). Given the complexity of the creation

and use processes, it has been challenging to evaluate the ecological sustainability of material goods. According to a study by Huq, Stevenson and Zorzini (2014), suppliers in developing countries are adopting socially responsible practises, and the execution cycle has been both hampered and strengthened. The study used a multi-contextual inquiry approach in light of two significant UK retailers' Bangladeshi suppliers and four suppliers of the ready-to-wear industry in Bangladesh. Fowler, Stephen and Hope (2007) explored incorporation sustainable business practises into company strategy. This study summarised the results of a case study on Patagonia, a privately held manufacturer of upscale outdoor clothing. The three interconnected Hart strategies—pollution prevention, product stewardship and sustainable development—were explored in this study in an effort to determine if the resources required for their implementation must be accumulated sequentially or if they can be accumulated simultaneously. According to the case study, Patagonia has made significant progress in each of these three categories and continues to do so. The findings suggested that the company's advancement in one sector has not always been reliant on advancement in another. The concerns around social and environmental sustainability in the apparel sector were examined by Goworek (2011). Due to the rising demand for ethical apparel, it has become standard practise for UK clothing retailers to create CSR policies that have an impact on how they source their goods and their relationships with suppliers. Retailers are now offering ethical clothing lines made with organic cotton or manufactured by Fair Trade companies. The study features a case study on People Tree, a retailer of Fair Trade apparel sourced from developing nations. People Tree stands distinct from other apparel retailers in that it offers customers an online, transparent view of its production sources. The business serves as an example of how socially and environmentally sustainable practices can be implemented in the real-time.

In the view of previous studies conducted in the area of business practices towards sustainability in the apparel industry, the following problems have been identified:

- Most of the research published is relevant to global companies that operate at large in various areas of the planet. This study concentrates on this problem and tries to adapt it to the context of Tamil Nadu's apparel manufacturing industry.
- The literature reveals that organisations benefit in different domains of social standards, such as ethical, job autonomy, green environment and export business. Through the literature support, it is understandable that the organisations are not perceived to be benefiting in a holistic way. This research attempts to address this

phenomenon by combining all the existing parameters of social standards.

- The Fig. 1 represents the conceptual framework in light of the previous research work. The model is the outcome of many kinds of literature, which strongly supports the fact that current trade practices influence business performance. It clearly represents the influence of factors of sustainable business practices such as quality, environment, and social aspects on business performance.

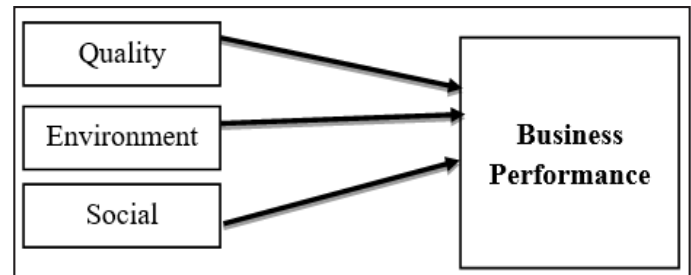


Fig. 1

There is an impending need to test the effect of quality management, environmental practices and social standards on business performance, particularly in apparel industry that has a global client base and aims to adopt sustainable business practices to stay relevant in the current scenario. Consequently, the study aims at verifying the following hypotheses:

- H1: There is significant difference about perception on quality across designation levels.
- H2: There is significant difference about perception on responsible environmental practices across designation levels.
- H3: There is significant difference about perception on responsible social standards across designation levels.
- H4: There is a positive relationship between quality and business performance.
- H5: There is a positive relationship between responsible environmental practices and business performance.
- H6: There is a positive relationship between responsible social standards and business performance.

RESEARCH METHODOLOGY

This study is descriptive in nature. This study measured both subjective and quantitative information. The information for this study comprised of both primary data gathered through a substantial survey and secondary data obtained through the literature.

To gather primary data, organised questionnaires were given to the managers who met the rules. The respondents were either top-level managerial staffs or mid-level managerial staffs in apparel industries in Tamil Nadu. As the study was done inside the bunch setting, where the business houses show comparable attributes in their business, socio-social foundations, and geological circumstances, it allowed for numerous speculations conceivable. The testing configuration was comfort examining technique. This study

examines the impact of sustainable business practices over the business performance as perceived by the apparel cluster. The factors of sustainable business practices envisage Economic factors of Quality, Environmental and Social issues. This study contributes information about existing business practices being followed by the business houses in the apparel cluster for their business growth. This study documented and analysed the responses of the registered apparel industries.

RESULTS AND DISCUSSION

Table 1: Percentage Analysis

Category		Frequency	Percentage
Clients of the Apparel Company	Only overseas clients	30	54.5%
	Both domestic and overseas clients	22	40%
	Only domestic clients	3	5.5%
Certification	ISO9000	29	52.7%
	ISO14000	0	0%
	SA8000	10	18.2%
	OHSAS	0	0%
	ISO 9001: 2008	35	63.6%
Main drivers for implementing social standards of the apparel company	Global buyers	42	76.4%
	Employees	13	23.6%
	Community	0	0%
	Owner	0	0%

Table 1 depicts that 54.5% of the apparel companies have only overseas clients, while 40% of have both domestic and overseas clients. Additionally, 5.5% of the apparel companies have only domestic clients. From the table, it is clear that majority of the apparel companies have only overseas clients. From the table, it is inferred that 52.7% of the apparel companies have ISO 9000 certification, 18.2% of the companies have SA8000 certification and 63.6% of the companies have ISO 9001:2008 certification. From the table, it is clear that majority of the companies have ISO 9001:2008 certification. It is also inferred that 76.4% of the apparel companies have global buyers as main drivers for implementing social standards,

while 23.6% of the apparel companies have employees as main drivers for implementing social standards. A majority of the apparel companies have global client base as the main driver for implementing social standards.

Analysis of Variance (ANOVA) Analysis - Perception on Quality Vs. Designation Levels

H1: There is significant difference about perception on quality across designation levels.

Table 2: Perception on Quality across Designation Levels

	Mean	Std. Deviation	95% Confidence Level for Mean		F Value	P Value
			Lower Bound	Upper Bound		
Production Manager	4.769	0.202	4.657	4.882	6.134	0.001 ***
Merchandising Manager	4.024	0.655	3.661	4.387		
Quality Manager	4.212	0.734	3.745	4.679		
General Manager	0.853	0.733	3.409	4.296		

*** Significant at 1% level.

Table 2 shows that the reported F value is significant at 1% level, implying acceptance of the hypothesis that there is significant difference in perception regarding quality requirements across designation levels. Attempts to improve quality requirements included measures related to transparency in displaying quality policy, establishing objectives department-wise, registering and resolving customer complaints, proper review of buyer's contract before acceptance, control over suppliers for ensuring quality, improvements in product quality ensuring on-time

delivery, product testing at various stages, performing inspections at every stage of the supply chain.

ANOVA Analysis - Perception on Responsible Environmental Practices Vs. Designation Levels

H2: There is significant difference about perception on responsible environmental practices across designation levels.

Table 3: Perception on Responsible Environmental Practices across Designation Levels

	Mean	Std. Deviation	95% Confidence Level for Mean		F Value	P Value
			Lower Bound	Upper Bound		
Production Manager	3.813	0.718	3.416	4.211	4.215	0.010**
Merchandising Manager	4.287	0.503	4.008	4.565		
Quality Manager	4.583	0.140	4.494	4.673		
General Manager	3.900	0.880	3.368	4.432		

** Significant at 5% level

Table 3 shows that the reported F value is significant at the 5% level, implying acceptance of the hypothesis that there is a significant difference in perception regarding responsible environmental practices across designation levels. Responsible environmental practices included measures related to pollution control, energy conservation, resource conservation, recycling, usage of eco-friendly chemicals, reduction of waste, regular servicing of machinery and

vehicles and creating buyer awareness about the company's environment related objectives.

ANOVA Analysis - Perception on Responsible Social Standards Vs. Designation Levels

H3: There is significant difference about perception on responsible social standards across designation levels.

Table 4: Perception on Responsible Social Standards across Designation Levels

	Mean	Std. Deviation	95% Confidence Level for Mean		F Value	P Value
			Lower Bound	Upper Bound		
Production Manager	4.970	0.115	4.907	5.034	9.681	0.000***
Merchandising Manager	4.259	0.646	3.902	4.617		
Quality Manager	4.574	0.231	4.427	4.721		
General Manager	3.889	0.864	3.367	4.411		

*** Significant at 1% level.

Table 4 shows that the reported F value is significant at the 1% level, implying acceptance of the hypothesis that there is significant difference about perception regarding responsible social standards across designation levels. Social standard included measures related to labour welfare schemes, health care, community welfare, work-place maintenance, training and development, satisfactory working environment, good wages and PF schemes, documentation and evaluation of job

performance and adherence to proper safety guidelines.

Correlation and Regression Analysis – Relationship between Quality and Business Performance

H4: There is a positive relationship between quality and business performance.

Table 5: Relationship between Quality and Business Performance

	Mean	Business Performance	Quality
Business Performance	Pearson Correlation	1	0.332**
	Sig. (2-tailed)		0.013
	N	55	55
Quality	Pearson Correlation	0.332**	1
	Sig. (2-tailed)	0.013	
	N	55	55

** Correlation is significant at 5% level.

Table 6: Impact of Quality on Business Performance

Model Summary						
Model		R	R Square	Adjusted R Square	Std. Error of the Estimate	
1		0.332 ^a	0.110	0.094	0.862	
a. Predictors: (Constant), Quality						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.473	.717		3.448	.001***
	Quality	0.439	.171	.332	2.564	.013**
a. Dependent Variable: Business Performance						

***Significant at 1% level, **Significant at 5% level

From Table 5, it is evident that there exists a positive relationship between quality and business performance ($r = 0.332$). Table 6 shows the R-squared value as 0.11 that indicates that 11% of the variance in business performance explained by quality. Based on standardised coefficient and R-squared value, it can be seen that quality is an important factor that affects business performance. The quality-related issues are paramount, without which the apparel companies cannot survive, as it has a major influence on business performance as indicated by the results. The adoption of quality standards, which ensures quality, is certain for the very existence of business and quality standards is imminent

to enter into export business to assure the customers that the organisation is capable of meeting their requirements.

Correlation and Regression Analysis – Relationship between Responsible Environmental Practices and Business Performance

H5: There is a positive relationship between responsible environmental practices and business performance.

Table 7: Relationship between Responsible Environmental Practices and Business Performance

	Mean	Business Performance	Environmental Standard
Business Performance	Pearson Correlation		0.532***
	Sig. (2-tailed)		0.000
	N	55	55
Environmental Standard	Pearson Correlation	0.532***	1
	Sig. (2-tailed)	0.000	
	N	55	55

***Correlation is significant at the 1% level.

Table 8: Impact of Responsible Environmental Practices on Business Performance

Model Summary						
Model		R	R Square	Adjusted R Square	Std. Error of the Estimate	
1		.532 ^a	.284	.270	.632	
a. Predictors: (Constant), Environmental standards						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.757	.532		3.302	.002***
	Responsible environmental practices	0.569	.124	.532	4.580	.000***
a. Dependent Variable: Business performance.						

a. Dependent Variable: Business performance.

***Significant at 1% level.

From Table 7, it is evident that there exists a positive relationship between responsible environment practices and business performance ($r = 0.532$). Table 8 shows the R-squared value as 0.284, that indicates 28% of the variance in business performance is explained by responsible environmental practices. The above results confirm that environment standards play an important role in influencing business performance. The environmentally friendly strategies adopted by apparel firms lead to a reduction in the environmental impact by way of less usage of electricity, water and resources, usage of eco-friendly textiles, reduction of process waste, noise generation, emissions and effluent release, recycling of waste, treatment of effluent, maintenance

of vehicle and machines etc. The results support the fact that the relationship between voluntary adoption of responsible environmental practices and business performance is very significant.

Correlation and Regression Analysis – Relationship between Responsible Social Standards and Business Performance

H6: There is a positive relationship between responsible social standards and business performance.

Table 9: Relationship between Responsible Social Standards and Business Performance

	Mean	Business Performance	Responsible Social Standards
Business Performance	Pearson Correlation		0.579***
	Sig. (2-tailed)		0.000
	N	55	55
Responsible Social Standards	Pearson Correlation	0.579***	1
	Sig. (2-tailed)	0.000	
	N	55	55

*** Correlation is significant at the 1% level

Table 10: Impact of Responsible Social Standards on Business Performance

Model Summary						
Model		R	R Square		Adjusted R Square	Std. Error of the Estimate
1		.579 ^a	.336		.323	.55367
a. Predictors: (Constant), Responsible Social Standards						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.834	.318		8.903	.000 ^{***}
	Responsible Social Standards	.390	.075	.579	5.173	.000 ^{***}
a. Dependent Variable: Business performance.						

a. Dependent Variable: Business performance.

***Significant at 1% level.

From Table 9, it is clear that there is a positive relationship between responsible social standards and business performance ($r = 0.579$). Table 10 shows the R-squared value as 0.336 indicating that 33.6% of the variance in business performance is explained by responsible social standards. The above results confirm that better the level of social standards, higher will be the business performance. The international standards and initiatives highlighted the requirements in line with social initiatives. Social initiatives have gained more importance in the context of today's competitive business environment.

CONCLUSION

This study was performed to analyse the relationship between sustainable business strategies and business execution in the garment industry. According to the study's findings, exporters of apparel are becoming more compliant to social efforts that imply a conscious assembling mindset. Additionally, research confirmed that social norms are now viewed as the primary element of competition, with quality, climate and social factors all being widely acknowledged as key serious factors. Despite a significant cost-based market, societal drives now have a huge leeway over commercialisation. Third, by using the integrated model, this study confirms that the effect of existing sustainable business practices on corporate performance is significant. Finally, the study outcome will be beneficial for apparel clusters since the organisations may avoid sweatshops, ensure ethical manufacturing and increase their competitiveness with the practical implementation of social initiatives. The benefits that come from being environment friendly and to people have made them the greatest option for endurance.

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