HAAGA-HELIA
University of Applied Sciences

Corporate Social Responsibility Benchmarking in the Sporting Goods Industry

Taru Åkesson

Author or authors Taru Åkesson	Group or year of entry LD07
Title of report Corporate Social Responsibility Benchmarking in the Sporting Goods Industry	**Number of pages and appendices** 61 + 2
Teacher/s or supervisor/s Tanja Vesala-Varttala Maija Suonpää-Oukka	

The objective of this thesis was to benchmark the current status of Corporate Social Responsibility in the sporting goods industry for Amer Sports. The author was given a variety of questions and themes, which the commissioning company was interested in. The author focused on these questions in order to keep the study beneficial to Amer Sports. The companies chosen for the benchmarking were selected by the company with regard to their previous research.

The research is beneficial and important to the commissioning company, because CSR is a global phenomenon and an important issue in today's business life. Managing CSR well helps build the company's brand image towards ethical thinking. Meeting the growing demand for environmentally friendly manufacturing and products has become a competitive advantage.

The theoretical framework was designed to coincide with the investigative questions. Various authors were used in order to give the thesis reliability. Qualitative research methodology was applied and was best suited for this kind of a thesis. The data was gathered by observing the selected companies' Internet sites and through email correspondence.

The results revealed that CSR is an important topic for today's sporting goods companies. Working with the community and helping the underpriviliged, conserving the environment, and being socially responsible are issues which all of the companies are investing in.

Keywords   Corporate Social Responsibility (CSR), Benchmarking, Environmental indexes, Code of conduct

Table of contents

1 Introduction

This thesis is a study about corporate social responsibility in the sporting goods industry. The commissioning company, Amer Sports, has asked the author to research the corporate responsibility of the following companies: Adidas, Nike, Puma, Patagonia, North Face and the VF Corporation. Additionally, the researcher will also look at Walmart, REI, Intersport and Decathlon at the request of the commissioning company. The study will be a comparison between all of these companies and how they support corporate responsibility. The author was given questions by the commissioning company which they wanted researched and completed this study in accordance to those questions. The research problem and the investigative questions were then built around those questions.

The author of this thesis completed both of her work placements at Amer Sports Corporation and during that time a possible thesis topic was already discussed. The author was first asked about her interests and then given a few examples of the kind of topics that would be possible. The author has for some time now been interested in how companies are taking the environment into consideration. The rights of workers have also been something of interest to the author, and Amer Sports took this into consideration. The company realized it has been a few years since they completed a benchmark research of their competitors CSR, so it was perfect timing to update it.

1.1 Thesis objectives

The major objective of this study was to find the current status of CSR in the sporting goods industry. The aim was to benchmark Amer Sports CSR with their competitors. A few years have past since Amer Sports performed a study on the subject and after having made some organizational changes and appointing an employee as a fulltime CSR manager it was time to check up on the competitors. Amer Sports provided the author questions to which they wanted answers in relation to the other companies selected for this study. The authors objective was thus to research the companies' web-

sites and find all the applicable information. However when the information was not available the author contacted the company through email.

The research problem addressed in this thesis is the following: **"What is the current situation of CSR in the Sporting goods industry".** The investigative questions are:

1. How is CSR understood?
2. How is CSR reported?
3. How is CSR work organized?
4. How does CSR show in operations?

These investigative questions are divided into different questions, which include the topics the commissioning company was interested in. These questions are discussed in the results section of this thesis.

1.2 Definition of key concepts

Concepts which will be discussed in this thesis include corporate social responsibility, benchmarking, CSR reporting standards (Global reporting initiative GRI and Carbon disclosure project CDP), code of conduct, and environmental indexes.

Corporate social responsibility, also called CSR, is a fairly new phenomenon, therefore there are many definitions; however, all of them deal with the same main issues: people, community, and environment. The European Commission defines CSR as "a concept whereby companies integrate social and environmental concerns in their business operations and in their interactions with their stakeholders on a voluntary basis". (Bowfield & Murray 2008, 13).

Benchmarking means measuring a company´s performance and comparing it to the industry leaders. (Stapenhurst 2009, 6). **Environmental indexes** are a part of benchmarking. They can be used to measure and compare companies' performance. A company's **Code of conduct** also called the code of ethics, gives employees and suppliers

guidelines on what are the organizations responsibilities and rules that need to be followed.

1.3   International aspect and relevance

Many factors point to the international aspect of this study; the global companies being researched, the theories, legislation and standards of the subject. However, the main point is CSR, which is in itself a global phenomenon. Companies all over the world are expected to respect the environment, economy, and society and in order to do this, they need to follow globally accepted standards, as well as local laws. Operating globally and in all continents like many of the companies studied for this thesis, Amer Sports has an international image and operational structure.

The relevance of this study can be explained by the importance of CSR in today's corporate world. The issue is interesting and vital to the commissioning party and relevant to their own research on the subject. Amer Sports has conducted similar research a few years ago and they were keen on finding what the CSR situation is today. The company will be able to use the results of this study to their benefit by comparing the earlier results and analyzing their competitor's approaches and what they possibly need to improve.

1.4   Who benefits

In order to be competitive, companies need to be constantly innovative and look at what their competitors are doing. CSR is a part of every company's strategy, and Amer Sports wants to see if they are as up to speed as they should be. Since Amer Sports has not analyzed their competitors' CSR activities in 2 years, they will obviously benefit from this research. They have already added this as one of their projects for the year, and having a student do the research saves the company time and money. The Amer Sports communication department is quite small and does not have time to conduct broad research on the subject. However, this is a very important research subject and the results will be valued.

The author of this thesis will also benefit from this research, because she is interested in CSR and is looking to continue her studies in the subject. Also, the author is hoping to work for a sporting goods company in the future, and hopefully this thesis will help with that.

1.5 Scope of the study

The scope of the research conducted for this thesis was decided by the commissioning party Amer Sports and the author during their first meeting. The company then informed the author what information they were interested in, in order to conduct their benchmark research. In order for the study to be essential to the company the author focused on the questions and themes provided by Amer Sports. The information included in this thesis answers the investigative questions directly, and the author takes responsibility for the researched information.

A theme which could have been included in this thesis is CSR advertising and how companies use it to bring out their environmental and social practices. However, the author felt that with already eleven companies being studied and a vast amount of questions being asked, the advertising perspective could not have been studied as deeply as would have been worthwhile for the commissioning company.

1.6 Overlay matrix

The research problem of this thesis is **"What is the current situation of CSR in the Sporting goods industry".** The investigative questions and where answers can be found are depicted in table 1. In order to find the information to these themes, the author went through the companies' CSR websites, CSR reports as well as annual reports. The author also conducted email correspondence in order to receive further information.

A number of supporting questions helped the author when gathering information. The supporting questions for CSR reporting include: are CSR issues reported in the com-

pany's Annual report or separately, what reporting standards are used, and what information is being disclosed? The supporting questions for CSR operations are: what charities does the companies' support, what environmental indexes are the companies involved in, do the companies have environmentally friendly products, and what does the companies code of conduct include?

Table 1. Investigative questions

Investigative questions	Theoretical Framework	Results
How is CSR understood by the companies studied?	Chapter 3.1	Chapter 5.1
How is CSR reported?	Chapter 3.4	Chapter 5.2
How is CSR work organized?	Chapter 3.2	Chapter 5.3
How does CSR show in operations?	Chapter 3.1	Chapter 5.4

2 Companies studied

The companies investigated for this thesis were chosen and discussed by Amer Sports and the author of this thesis. The companies include Adidas, Amer Sports, Nike, Patagonia, Puma, The North Face and VF Corp. These companies are direct competitors and Amer Sports wanted an update on their CSR practices. The author was also asked to look at companies that sell the brands mentioned above such as Walmart, REI, IN-TERSPORT and Decathlon. In this chapter the author will give an overview of the companies studied in this thesis.

Amer Sports was founded in Finland in 1950. Amer Sports has evolved from a tobacco manufacturer into one of the leading sporting goods companies in the world. The brands which they manage include Wilson, Salomon, Atomic, Suunto, Mavic, Arc'teryx, and Precor. (Amer Sports 2010.) Amer Sports personnel consist of 6,331 employees. (Amer Sports 2009). Amer Sports is still in the starting point with regard to CSR and thus this research will be beneficial for them.

The Adidas Group was founded in 1949 and today it consists of five brands: Adidas, Reebok, TaylorMade, Rockport, and CCM-hockey. Adidas and Reebok provide footwear, apparel and accessories whereas TaylorMade manufactures golf equipment. Rockport manufactures different types of footwear, apparel and accessories and CCM sells hockey equipment. Today, Adidas Group employs nearly 40,000 people. (Adidas Group 2009.) Adidas Group has invested time into CSR and this becomes evident when going through their vast and informative website. The company has published CSR reports for some time now and is one of the leading sporting goods companies in the world.

Nike was founded in 1964; however, it went by a different name then, Blue Ribbon Sports (BRS). In 1972 they changed from BRS into Nike and in 1980 the company went public. Nike manufactures everything from footwear and apparel to sporting goods equipment. Nike's personnel consist of over 33,000 from which over 7,000 employees work at their headquarters. (Nike.) Nike has published CSR reports since 2001

and with the help of a large CSR team the company continuously strives to cut down on waste in order to preserve the environment.

Patagonia manufactures outdoor apparel, surfing, hiking and climbing equipment. The company was founded by Yvon Chouinard who started climbing at an early age. He started making climbing equipment by hand, but due to high demand partnered with Tom Frost, in 1965 and started using machines in manufacturing. In 1970 the company called Chouinard Equipment was the biggest climbing hardware supplier in the United States. (Patagonia 2010.) Today Patagonia offers an interesting function on their website: the Footprint Chronicles. This function enables a customer to follow the life cycle of an individual product and thus the environmental impact of it.

Puma is a leading "sportslifestyle" company that sells apparel, footwear and accessories. The company was founded in 1948 and employs over 9,000 people. Puma supplies its products in more than 120 countries. (Puma 2010.) The company has worked on CSR issues for ten years now and published a number of reports. Puma is working hard on changing all their products into sustainable ones.

The North Face was founded in 1966 and designs and manufactures equipment and apparel for hikers, skiers, climbers, and mountaineers. (The North Face 2010). The North Face is a part of the VF Corporation which is one of the largest apparel suppliers in the world. They provide customers with over 20 international brands such as the North Face, Lee, Nautica, Jansport, and Wrangler. These brands have been divided into five different categories: Outdoor, Jeanswear, Imagewear, Intimates, and Sportswear. (VF Corporation 2010.) VF brands are sold in over 150 countries and have over 44,000 associates. (VF Corporation 2010). Much like Amer Sports CSR, VF Corporation is not as advanced than for example Nike, Puma or Adidas. However, the company along with their employees is active in the community and is making a difference.

Decathlon was founded in 1976; today it belongs to the Oxylane family and manufactures sporting goods. (Oxylane 2010). Oxylane employs about 46,000 people. The

company's headquarters are in France; however, the company has stores all over the world including Britain, Spain, Italy, China, and Poland. (Oxylane 2010a.) Oxylane's Internet site does not convey the fact that they have over 40,000 employees more than Amer Sports. Oxylane has not invested in communication as much as would be possible.

REI sells outdoor gear from different brands. The business was founded in 1938 when a group of 21 climbers and Lloyd Anderson along with his wife came together and established an outdoor gear co-operative. Being North America's largest co-op with over 3.5 million active members they operate very differently compared to other sporting goods companies. REI returns most of their profits to their members through refunds of gear purchases. (REI 2010.) When going through REI's website it becomes evident that the company does take pride in its work and that they invest their time and money into CSR work.

INTERSPORT was founded in 1968 when 10 buyer organizations merged into one international company providing all types of sporting goods such as apparel, footwear, and equipment. (INTERSPORT 2010.) Today INTERSPORT has over 5,200 retailers in 39 countries. (INTERSPORT 2010a). Comparing all of the companies' websites, INTERSPORT seems to be the one that puts the least bit of effort into their CSR. Even though, they state that they publish an internal CSR report, this work cannot be seen from their website.

Sam Walton founded Walmart in 1962. The purpose of the stores was and still is to save people money. Walmart sells everything from clothes, electronics and jewellery to sporting goods and home furnishing. There are around 723 stores in the US alone and each store employs about 225 people. (Walmart 2010.) Walmart has worked hard on becoming socially responsible with the help of non-discrimination policies and labour agreements. The company is also very active in the community. All of this can be seen when going through their CSR website.

Through comparison of the companies chosen for this study, it becomes clear that even though the companies all work in the same industry, they are very different with regard to size, CSR communication, values and principals. Because of these different perspectives the study is beneficial to Amer Sports. They learn about different ways in which to conduct CSR activities and thus can choose the right functions for them.

3 Corporate Social Responsibility

In this chapter the author will give an overview of corporate social responsibility, an example of the management and implementation of CSR including the basic principals, and the impact CSR has had in today's business life. The author will also discuss the world famous CSR standard ISO 14001 and the newly published ISO 26000. The reporting steps which need to be taken into account when starting CSR reporting are also discussed as well as the Global Reporting Initiative.

3.1 Overview of corporate social responsibility

As defined in the first chapter, CSR is "a concept whereby companies integrate social and environmental concerns in their business operations and in their interactions with their stakeholders on a voluntary basis."(Blowfield & Murray 2008, 13.) The issues which CSR has an impact on include sustainability, human rights, workers rights and welfare, corporate governance, environmental management, business ethics, and so on.

Dating back to the Industrial Revolution, people have been concerned about company behaviour and how companies treat their employees. According to Blowfield and Murray, (2008, 43) the two other turning points in history that also relate to CSR are the mid-twentieth-century welfare state and globalization.

As depicted in figure 1 and according to much of CSR literature, CSR is divided into three sections including environment, economy, and society. In this chapter the author will discuss these three main topics. Later on in the results section the reader may notice that even though CSR literature talks about these three topics the companies selected for this thesis see CSR somewhat differently.
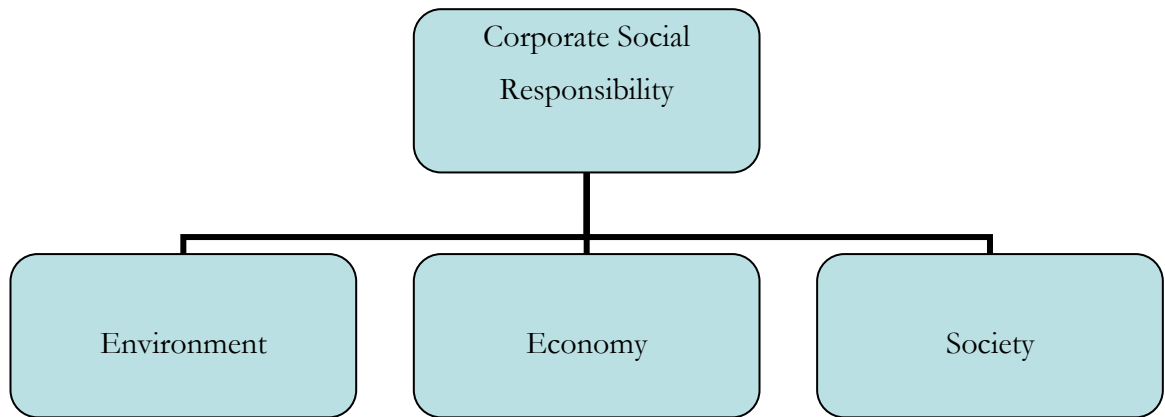
```
                    ┌─────────────────┐
                    │ Corporate Social │
                    │  Responsibility  │
                    └────────┬────────┘
                             │
         ┌───────────────────┼───────────────────┐
  ┌──────────────┐    ┌──────────────┐    ┌──────────────┐
  │  Environment │    │   Economy    │    │   Society    │
  └──────────────┘    └──────────────┘    └──────────────┘
```

Figure 1. Corporate Social Responsibility

3.1.1 Environment, economy, society

Environmental responsibility means the respect of nature. According to Niskala and Tarna (2003, 19-20) the topics included in environmental responsibility include efficient and economical use of natural resources, the conservation of water, air, and soil. Upholding nature's biodiversity, controlling global warming, and responsibility of a products entire lifecycle are also an important part of environmental responsibility. Blowfield and Murray (2008, 26-27) mention that beginning in the 1960s consumers and companies started thinking about the effects businesses have on the environment. Companies dealt with the issues when they had to and not during the process which would have saved them money. The authors also mention the issue 'Cradle to Grave' which many companies have started adopting into their processes. The main point is to follow a products life cycle and try to separate all the harmful toxins and exchange them into more environmentally friendly substances.

According to Niskala and Tarna (2003, 19), economical respect means taking care of economical sustainability, as well as understanding the economical effects on corporate stakeholders. Niskala and Tarna give two concrete examples of the effects on stakeholders, which include the payment of salaries to employees and the payment of taxes to the community. Blowfield and Murray (2008, 21) discuss about economic responsibility somewhat differently. According to them it means "fundamental responsibility of business to produce goods and services that society wants, and which it sells at a

profit". This meaning that in order to be economically responsible a company needs to provide customers with products they need and want and to make a profit.

Social responsibility completes the CSR triangle. Niskala and Tarna (2003, 20) discuss the following elements in relation to responsibility for society: employee wellbeing, respecting human rights, good practices in the corporate network, and so on. Blowfield and Murray (2008, 25-26) discuss the philanthropy part of social responsibility. They state that the amount of which companies and employees are giving back to the community has been growing. However, there is a risk in giving back because it might be construed as a marketing ploy by consumers.

3.2 Managing and implementing corporate social responsibility

In order to successfully communicate a company's CSR, the focus needs to be on management and implementation. In this section the author discusses the basic principles of CSR management and the four levels of CSR management which companies can use when planning CSR.

3.2.1 Basic CSR management principals

According to Talvio and Välimaa (2004, 77-79) there are as many ways to approach CSR management as there are organisations. However, there are some main principals, which should be addressed when planning CSR management. These six principals include extending CSR to all sectors and individuals, taking advantage of procedures already in place, making CSR fit the organisations character as well as the employees, taking stakeholders into account, and implementing the company's promises.

Extending CSR to all sectors and individuals means integrating CSR into the company's operations. CSR is more of a way of thinking and needs to be projected from words into actions. Communication needs to meet the everyday life of the company. Another important factor is to take advantage of the procedures already in place which means that a company does not have to come up with new values and a new vision,

but it can use what it already has. It might be helpful to think about what the company already has and how this can be used. An example of this could be to link CSR training to, for example, management training. (Talvio & Välimaa 2004, 77-78)

Making CSR fit into the organization should be done by taking into account that it should coincide with the company's appearance. This way, working on and communicating about CSR is as natural as possible. Talvio and Välimaa (2004, 78) use an example of explaining that a large international oil company will have a very different outlook on their CSR than a small Finnish company. To be able to report and measure progress it is important for the information to be comparable. CSR also needs to fit the people and not just the organization. When one is planning CSR management they need to take into account the company's culture, how people are used to working, and communication. Employees should be included in the process.

Stakeholders have a vital role in companies, so taking into account company stakeholders is an important principal when planning CSR management. There are different outlets from where a company can get an idea of the outline of the topics for their CSR. However, stakeholders also need to be listened to in order to meet their expectations. The most important basic principal of CSR management is to make sure that the company's CSR promises do not stay as future promises, but are actually put into action. It is vital to appoint a person in charge of CSR who makes sure that the goals are achieved and that resources are readily available. This person also works on linking the organisation and its stakeholders in finding cooperation potential. (Talvio & Välimaa 2004, 79.)

3.2.2   Four levels of CSR management

According to Talvio and Välimaa (2004, 80) there are four main levels of CSR management which include values and principals, goals, functions and processes, abilities and skills. This management model deciphers a company's values and principals into goals which merge the implementation into functions and processes. Reaching the goals of the company is then insured with the skills and abilities of employees.

In order to understand the four levels of CSR management the author drafted a figure in order to help explain the topic. Figure 2 shows that all of the levels are interdependent and affect each other.

Skill and
abilities

Values and
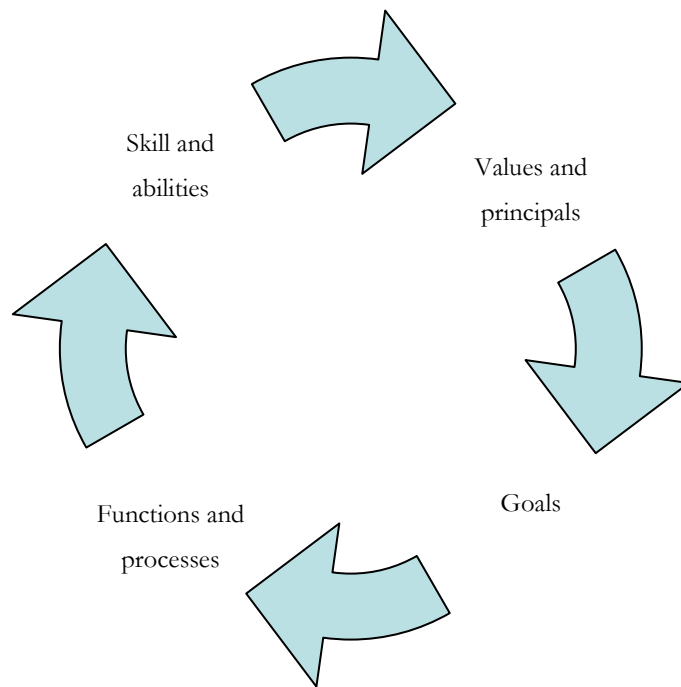principals

Functions and
processes

Goals

Figure 2. Four levels of CSR management

Values and principals are the basic starting point for defining a company and when starting out work with CSR, it is crucial to define what goals the company has in regards to CSR. The company's CSR goals are then derived from its values and principals, which are time sensitive and measurable. The goals for a company's CSR should be prioritized and should deal with the issues that are important to the company at that moment. Next, one must figure out what functions and processes the identified goals affect, which is important in order to find the person in charge. The fourth and last level of CSR management is employee abilities and skills. In this most crucial level the company must figure out what skills and abilities the employees need to have in order to successfully achieve the company's goals. (Talvio & Välimaa 2004, 80-83.)

These four levels of CSR management are connected and dependent on each other. After explaining how a company's values and principals are guided to an individual's skill and abilities, Talvio and Välimaa (2004, 81-82) state that when an individual has

the skills and abilities, through processes and functions they will achieve the goals set for them. This way the company's actions match their values and principles.

In order to achieve the four levels of CSR management there are four supporting factors that help achieve them. The first supporting factor is education and development, which is vital for improving the skills and abilities of employees. Education and development is also important to the other three levels as well. Another supporting pillar, which at the same time can be depicted as being the most important thing for a company is its stakeholders. They should be listened to and taken into account in every stage of the CSR process. (Talvio & Välimaa 2004, 82.)

In order to be able to monitor goals the measurability of the objectives is important. The skills and abilities of employees can be measured by their development and the values and principles of companies can be measured by following employee experiences. The goal of monitoring is to check that company processes do in fact meet their statements, which is the last supporting pillar: monitoring and reporting. Monitoring company actions enables them to find development areas, which need working on. According to Talvio and Välimaa (2004, 82-83) this also enables a company to use uniform processes throughout the organization. Reporting is mostly understood with external reporting, however reporting as a part of CSR management involves much more. Talvio and Välimaa state that these include internal communication, active and interactive communication with company stakeholders.

With deeper analysis of the four levels of CSR management, Talvio and Välimaa (2004, 84-90) begin with analyzing a company's values and principals and state, that they are the cornerstone of a business's process, and a promise of commitment to employees and stakeholders. The development of company principals include mapping CSR themes, conducting risk analysis, making a gap analysis, drafting the principals and seeking feedback, and getting senior management confirmation for them.

By observing other companies' CSR practices an organization can use what they learn to develop their own. Naturally, the themes will probably not coincide with the com-

pany's but it gives the company an idea of what they should be thinking about. Also, listening to stakeholder expectations and looking at the company's own value and atmosphere research will be helpful when deciding on the themes the company will focus on in their CSR. According to Talvio and Välimaa (2004, 84-88) the next step, risk analysis should be conducted which means that the themes that have been picked are prioritized and analyzed in order to figure out what is the likelihood and severity of each process. This can be done by the help of interviews, questionnaires and group work. The risk analysis process can be simplified by crafting a chart of the themes that are crucial for the company's operations and what are not. Because situations change, risk analysis should be performed regularly in order to spot new upcoming risks that need to be focused on.

In a gap analysis a company compares their current state to what they want their status to be. Talvio and Välimaa (2004, 89-90) explain that according to the principal of using what the company already has, one should look at company values, principals, and other company statements and compare them to the issues, which arose from the risk analysis. The analysis helps the company find the important subjects they need to focus on but have not yet been able to. Based on the results of the gap analysis the company should draft principals and seek feedback for them. These feedback outlets should include the company employees, because they need to be kept committed, as well as the stakeholders to make sure that the company values coincide with stakeholder expectations.

Having senior management confirmation and commitment is an important part of receiving feedback. The values and principals need to be confirmed by senior management before they are put into action. Having the commitment from the management will show if the values and principals are successful. According to the writers Talvio and Välimaa (2004, 90), the steps explained above are one way of drawing up a company's principals which are officially confirmed, pay attention to CSR and give a promise to its stakeholders.

In the next step, defining the company's goals, the team needs to go through the risk analysis and decide on the critical themes and give them clear and measurable goals. It is wise to choose only a few themes on which to work on in the beginning and then later on start expanding to the other themes. According to Talvio and Välimaa (2004, 99-101) finding the critical themes can be difficult, for example, different industries need to focus on different themes and cultural and social differences bring up different perspectives. The authors explain how the company can be sectioned and looked at differently: geographically, industry wise, organizational levels, and function wise. The next step is to decide how far the company wants to go in regards to its CSR. Do they want to be industry leaders or followers? The basic starting point for CSR goals is the compliance of all laws and regulations in all countries and not falling for the "when in Rome do as the Romans do".

The first ones to be affected by goals are the company itself, its processes and the staff. Later on the goals should be expanded to affect the entire supply chain, which will affect the local community and society. Defining the goals is in itself important, but so is the form they are depicted in, which needs to be clear, realistic and measurable. Talvio and Välimaa (2004, 103-104) use the example of the acronym SMART. According to SMART a company's goal needs to be specific, measurable, acceptable, realistic, and time-based. Goals need to be checked every once in a while and updated because companies change and people do too.

After coming up with CSR values and principals and defining goals the company needs to start thinking about the actual implementation and how to reach the goals. First the company needs to figure out what processes the goals affect, if any. One way of doing this is drafting a process chart of the organization. This chart should show all vital processes, support processes as well as stakeholder groups. After the chart is done the next step includes adding the CSR themes which the company has picked to work on, and start placing them into the chart. If a theme cannot be placed into one of the processes already in place, the company should think about creating a new process for it. (Talvio & Välimaa 2004, 105-106.)

The last level, skills and abilities is where the development of CSR is vital. In order to develop the skills and abilities of employees the company should start by communicating about the company's CSR. The personnel of the company must know the principles and values of the company's CSR which they focus on. Employees should also be given the chance to understand what CSR does with regard to their own work and the ability to affect the company's CSR processes. The way in which a company displays its CSR is ultimately, in the end the responsibility of the employees. (Talvio & Välimaa 2004, 108.)

3.3 The impact of corporate social responsibility

CSR is said to have a good impact on companies, the environment and people. Here the author will discuss the question whether CSR is actually meeting its goals which are expansive and promise sustainability, improving the quality of life, and so on. CSR has also been linked to climate change, globalization, human rights, justice and equity, fighting corruption, and achieving stable and sustainable growth. (Blowfield & Murray 2008, 309-315.)

The environmental impact of CSR is better known than for example, the social impact. Since the 1980's companies have dealt with natural resource management, waste management, recycling, marketing of green products, and pollution prevention and control. There are many initiatives, treaties and protocols, which have helped in preserving the environment (Blowfield & Murray 2008, 315.)

When discussing the social impact of CSR Blowfield and Murray discuss human rights, working conditions, as well as many other similar issues. These actions are more recent than the other aspects of CSR thus not much data is available yet. Putting labor standards into practice has become a substantial part of CSR and by using the code of conduct and performing anti-sweatshop programs Blowfield and Murray explain, that for example in Indonesia they have seen an increase in wages and better working conditions. (Blowfield & Murray 2008, 317.)

The newest edition to the CSR agenda is economic impact. The authors Blowfield and Murray (2008, 319) use the example of fair-trade to explain the economic impact of CSR. The data used to analyze the impact include volume growth, the size of the producer groups, and sales outlets. Another proxy which is used to examine economic benefit for goods producers is the ability of fair-trade to keep the price close to production cost.

3.4   Reporting and communication

Countries have signed different protocols (i.e. Kyoto) and treaties (i.e. Lisbon) throughout the years. There are also laws defending human rights and the environment, which companies need to follow. Local laws also need to be respected when outsourcing operations. The Kyoto protocol was created by the United Nations to reduce greenhouse gas emissions. It was adopted in 1997 and put into action in 2005. The protocol gives rules and goals to nations which they need to meet in order to help the environment. The major setback of the protocol is that the United States never ratified it. (UN FCCC 2010.)

3.4.1   Reporting steps

One of the portals of communication is reporting and CSR reporting is one of these. When a company is beginning to publish CSR reports there are different stages which need to be gone through. In the first stage the company will set up a team, which should consist of employees from different departments in order to be able to receive the best know how. The next step in stage one is to draw the timetable and confirm resources where the team needs to set the publishing date and make sure, that employees reserve the time for the project. The publishing date should coincide with the publishing of the company's annual report. The team should also discuss and decide on the picture they want to portray in the report. (Suomen Standardisoimisliitto SFS Ry 2006, 63.)

Determining the themes and stakeholders are an important part, when reporting about CSR and the second stage of CSR reporting. The company should decide the areas that are the most important for their social responsibility and then gather information on them. The company should also determine the stakeholders that would be interested in CSR reporting and how to reach them. Find out what these stakeholders want you to focus on in your report. (Suomen Standardisoimisliitto SFS Ry 2006, 64.)

For the third stage of reporting the main issue is the company's and their reporting goals. First the team needs to discover how the company's management takes sustainable development into account and be aware of this when drafting the report. The team should also point out the CSR measures that are needed in the company at that exact moment and inform the responsible departments. The last step for stage three is to figure out the principle of the report and to define it so, that it connects environmental, social and economical issues. A draft of the table of contents should also be made. (Suomen Standardisoimisliitto SFS Ry 2006, 65.)

The next step is to gather material and to define what information should be disclosed and in what chapter. The company should also show basic indicators, which give a general overview of the company's sustainable development. When gathering the information, the team should take into account the possible confidential information and how it is being handled. All employees involved in the reporting process should be informed about it in an appropriate timeframe. (Suomen Standardisoimisliitto SFS Ry 2006, 65.)

The last three stages include the writing of the report, finalization, and distribution. When writing the report one should be neutral and avoid personal interpretation. The report should be given to the company management for approval. In the finalization stage one should go through the report, correct anything that needs to be corrected, check the report appearance, and unless the annual and CSR reports are combined they should still have a uniform appearance. The report should then be sent to all stakeholders and if possible, media attention should be acquired. Gathering feedback will be helpful when doing the next report. (Suomen Standardisoimisliitto SFS Ry 2006, 66.)

3.4.2 ISO 14001 and ISO 26000

Here, the author will explain the ISO 14001 shortly, after which the new ISO 26000 will be explained. The worlds most recognized CSR standard is ISO 14001. ISO 14001 is the main standard of an international standard series for environmental management. The standard is flexible so that it can be implemented into any company in any industry. It helps the organization with improving their environmental performance and demonstrates good management of their environmental affairs. (SFS 2010.)

After years of discussion, ISO has finally decided to assemble standards for social responsibility: ISO 26000. These standards, though voluntary, are the first step towards actual and mandatory standards. In June ISO 26000 was approved for final draft release and the voluntary standards are expected to be published in late 2010 (ISO and Social Responsibility 2008.)

The ISO 26000 has been designed for all companies public and private, large and small. The new standards are expected to give an international definition of social responsibility and provide guidelines on how to operate in today's socially responsible world. The ISO 26000 consists of CSR terms and their definitions, guidelines to the main topics and the implementation of social responsibility practices. The document also includes the main principles of social responsibility and guidance on understanding the subject (ISO and Social Responsibility 2008.)

3.4.3 Global Reporting Initiative

The Global Reporting Initiative (GRI) was constructed to provide an internationally approved framework for companies and organizations' CSR reporting. The goal of the initiative was to connect all different CSR standards and recommendations into one widely accepted reporting standard. Work on the initiative was first started in 1997 when the United Nation's environmental program started working with the "Coalition

for Environmental Responsible Economies". GRI is a foundation, which is funded by the UN and other private foundations. (Niskala &Tarna 2003, 89-94.)

The core goal of GRI is to provide directions for CSR reporting and its vital objective is to make comparing companies' CSR reporting possible. This is important so that the different topics of CSR of different companies can be commensurable; however, the initiative also take into account the possible differences of companies in different industries. The three aims of GRI include developing CSR reporting to the same level as annual reporting, promoting a common CSR code for companies to abide by and developing CSR reporting standards and giving advice on ambiguous subjects. (Niskala &Tarna 2003, 89-94.)

GRI provides standards for CSR reporting and according to the initiative CSR reports should consist of five main parts: vision and strategy, company profile, administrative practice and management, GRI content index, and indicators. The vision and strategy provide a description of the elements of a company's CSR as well as the message from the CEO, which underlines the points the company will emphasize in their CSR. The company profile gives the reader an overview of the company and the report. The objective of the administrative practice and management section should include an overview of the actual practices used to implement the company's CSR vision and strategy. The fourth section on GRI content index is used to help make the report easily comparable with providing the company's GRI information more accessible. The last section of the report, indicators assembles CSR subsections into different categories and these into different perspectives. (Niskala &Tarna 2003, 118-130.)

Many of the companies selected for this Thesis, such as Nike, Puma, Adidas use the GRI framework when reporting on their CSR. Every year GRI sends all stock listed companies a questionnaire about issues such as waste and emissions and companies decide if they want to participate.

4 Empirical research and methods

This is a qualitative thesis. The method used in this study is benchmarking and the primary data for this thesis has been collected through observation of the selected companies' Internet sites, CSR and annual reports, as well as email correspondence with the companies CSR departments. The secondary data used consists of books and company documents.

Most of the information that Amer Sports is interested in can be found on the Internet sites of the companies. Only a few of the questions needed answers from the company CSR departments. Face-to-face interviews were possible only with Amer Sports due to the companies' office locations. Email correspondence aided in deepening the understanding of their CSR policies. The questions, which needed to be sent by email, differed from company to company, because of the difference in information they provide on their websites.

The research problem addressed in this thesis is the following: "What is the current situation of CSR in the Sporting goods industry". The data which the author has gathered falls under this main subject.

4.1 Benchmarking as a method of data collection

The understanding of benchmarking differs from business to business. People feel differently about it. However, for the sake of clarity the author chose to use the definition of Stapenhurst who explains that benchmarking is "a method of measuring and improving our organizational performance by comparing ourselves with the best". In other words, the main idea of benchmarking is to research your competitors and see what they are doing better and how you could adopt these processes into your own business. (Stapenhurst 2009, 6.)

Benchmarking is not a new phenomenon; it has been used since the beginning of time. According to Stapenhurst (2009, 7) everyone uses benchmarking in their own lives for

example by comparing your roof to your neighbours and realizing that theirs work better than yours and then adapting and adopting it to fit your needs. Different organizations have different needs and thus have different reasons for benchmarking. Stapenhurst discusses nine different reasons, some of which include taking a short cut in the process of improving something in the company, solving company problems, targeting a competitor's weak spot, improving a part of company culture, and so on. (Stapenhurst 2009, 11-14.)

According to Stapenhurst (2009, 19-26) there are seven different methods of benchmarking: public domain, one-to-one, review, database, trial, survey, and business excellence models. The models used by the author for this thesis include a hybrid of public domain and review. Even though public domain benchmarking is used mostly by magazines to inform the public on products and services the author of this thesis finds similarities in the processes. When using public domain benchmarking the researcher collects data from sources available to the public, then analyzes the information and publishes a report on the findings. In order to explain the process further the author has drafted a process flow chart by using the one Stapenhurst created.
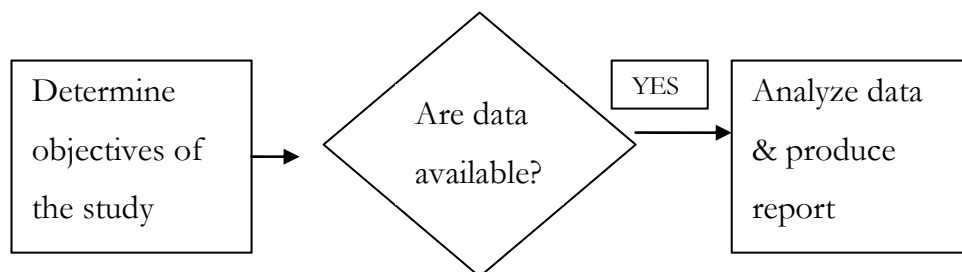
Figure 3. Process flow chart for public domain benchmarking (modified by author) (Stapenhurst 2009, 25).

In review benchmarking the person or group collects the same data from all participants, and compares the results to each other. According to Stapenhurst the process begins with determining the study objectives after which the potential participants are identified. The third step is to draft the data requirements and then contact the possi-

ble participants. The fifth, sixth and seventh steps include finalizing the research plan, completing company visits and analyzing and reporting. (Stapenhurst 2009, 31-35.)

In this thesis the author conducted the research for the commissioning party Amer Sports, no other companies actively participated in the study thus the author determined the objectives and identified the participants, collected information from the selected companies, conducted email correspondence, analyzed the data and reported to the commissioning party.

4.2   Data collection methods and process

After receiving all relevant information regarding what Amer Sports wanted researched, the author started by going through all of the companies websites one by one. The author read through the companies CSR websites first and then started looking for the answers Amer Sports wanted. Much of the information needed was easy to find, the rest needed a closer look. In order to find what was not readily available, the author needed to do more digging and conduct email correspondence with the companies. When starting the email process, the author wrote different emails to the companies, all of which required only yes and no answers. With simple questions the author believed that it would be easier to receive a response however this was not the case. The author sent questions via email, which can be found in attachment 2, to REI, Patagonia, Nike, INTERSPORT, The North Face, VF Corporation, and Oxylane from which INTERSPORT was the only company that responded quickly and answered all of the author's questions. The author was unable to receive any response from Oxylane or Nike and from Patagonia the author received a link to their CSR website which she had already gone through. After various emails to The North Face, VF Corporation and REI the author was able to receive answers to the questions she needed.

After receiving all possible information and before some of the email correspondence with the companies, the author started going through the information and writing it down. The author went through every question separately and went through the information gathered from which she was able to find the appropriate information for

that specific topic. Less than a handful of questions were unanswered and this makes the research successful however, all of the data which was unrecovered belonged in the same chapter. Half of the companies studied do not discuss their inclusion in any environmental indexes and thus the author was unable to find this information. However, the author did learn about the industry leaders and that many of them have developed their own indexes.

5 Analysis of results

The results section of this thesis includes the data gathered by the author about various themes. These themes include the definition of CSR, how the work is reported and organized, and how it shows in operations.

5.1 How is CSR understood

There is no universal law which states what CSR is. A general understanding exists, but companies define CSR in various different ways. For the Adidas Group CSR equals, "Managing a company's business processes in a way that creates economic value while also respecting people and communities and minimizing environmental impact" (Adidas Group 2009a.) Adidas believes that sustainability "needs to speak to the company's fundamental beliefs and values and become part of how we do business every day." The company believes that by designing green products and making their supply chain environmentally friendly, they adhere to the rules made by society. Setting standards for the workplace ensures safe and healthy conditions. Generally sustainability also means looking after employees' careers and wellbeing as well as following all laws, directives and guidelines. In relation to this, Adidas goes even further and sets goals to challenge themselves in order to better their operations (Adidas Group 2009b.)

Amer Sports' definition of CSR is very similar to the Adidas Groups as it is for other sporting goods companies as well. "We implement our business strategy in an ethically and socially responsible manner, always striving to improve our performance and to meet the group's economic, social, and environmental goals. We always consider the social and environmental impacts of our efforts, whether regarding product development or our daily business operations" (Amer Sports 2010a.) Nike, on the other hand, does not have a clear definition of their CSR. However they do state on their website that, "Nike sees Sustainable Business and Innovation as an integral part of how we can use the power of our brand, the energy and passion of our people, and the scale of our business to create meaningful change." The company also states that now is the time for growth and building relationships between consumers and the community. They

want to "create positive social and environmental impact in the world" (Nike 2010a.) In their CSR report Nike explains that their concept of CSR has changed from where they started, which was essentially risk management and philanthropy. Later on it evolved into balancing people, the planet, and profit into something more sustainable.

Patagonia is a company dedicated to protecting the environment and the employees in the countries where their products are made. Patagonia sees CSR as "this company's relationship with the people who work in the factories that make our clothing and gear, and what we have done, and are trying to do, to ensure that Patagonia products are produced under safe, fair, legal and humane working conditions". Patagonia also defines CSR as a "broad-based movement in business that encourages companies to take responsibility for the impact their activities have on customers, employees, communities and the environment. It's an obligation to include international labor and human rights standards" (Patagonia 2010a.) In contrast, Puma does not explain what CSR is to them; however, they do define what social accountability means for them. "For PUMA, social accountability means responsibility to all of our stakeholders, including direct and indirect employees, shareholders and consumers." Their CSR concept puma.safe, also called Social Accountability and Fundamental Environmental Standards are internal standards, which are followed throughout the company and in their operations. (Puma 2009a.)

The VF Corporation is committed to the responsibilities they have towards the environment and community.

> "At VF Corporation, we conduct our business with the highest levels of honesty, integrity and respect. These values are embedded in our approach to sustainability, which reflects our commitment to operating our business so future generations can live with cleaner water and air, healthier forests and oceans, and a stable climate. By actively encouraging our associates to lead us in an environmentally and socially responsible direction, we will innovate to deliver sustainable products and services to people around the world." (VF Corporation 2010a.)

Being a brand of VF Corporation, The North Face falls under very similar CSR operations. The North Face states on their website, that they have "sustainability goals fo-

cusing on personal health and the environment." Nevertheless, the author was unable to find these goals on their website (The North Face 2010a.)

Decathlon, which is owned by Oxylane, has a very small section for CSR. They were inspired by the Universal Declaration of Human rights to invent 8 criteria, which they can control. These include aspects, such as hygiene and safety, management of social aspects, and forced labour. (Oxylane 2010b.)

Unlike all the other selected companies, INTERSPORT does not provide any explanation of corporate social responsibility on their website. The company does state however, that they do not only look at quality when giving out production orders but social and employment standards as well. (INTERSPORT 2010a.) A competitor of INTERSPORT and a co-operative REI is quite different from the other companies analyzed in this thesis. The company focuses on nature conservation and being responsible outdoors. REI focuses on getting the youth interested in the environment. REI uses the term stewardship when discussing corporate social responsibility. The following is how REI defines stewardship:

> "Stewardship is our commitment to get people outside and leading healthy active lives, caring for our planet by protecting shared natural spaces, and engaging others in making a difference. Stewardship is also how we operate the co-op, finding ways to improve the environmental performance of our business while we strive to generate positive environmental, social and financial results. Our employees in our retail stores, distribution centers and headquarters each play an important role in our efforts through volunteering through service projects, recycling, identifying opportunities for efficiencies in our operations, and much more." (REI 2010a.)

Walmart explains sustainability as meeting their customer's needs with investing their time, money and manpower. They also state in their new Global Sustainability Report 2010 that sustainability "is ingrained in our business strategy – we are minimizing waste, increasing efficiency and finding ways to support the communities and suppliers that make our business successful." (Walmart 2010a.)

29

For all of the companies selected for this thesis, there are three main sections in their CSR: people, community, and the environment. Companies believe that it is their responsibility to follow CSR standards because they see that they have an environmental and social impact and they take responsibility for it. From all of the companies REI is the one that sticks out with their work for nature conservation.

5.2 How is CSR reported

In this section the author will discuss CSR reporting of the various companies. The companies reporting standards have been outlined in relation to the following aspects: are CSR issues reported in the company's annual report or separately, what reporting standards are used, and what information is being disclosed.

Adidas Group started publicly reporting about CSR in 2001 which made them the first sporting goods company to do so. (Adidas Group 2010c). The Adidas Group follows the GRI standards in their reporting and reports about their CSR in the Sustainability section of their Annual Report. They also have separate reports dedicated to CSR: Team Talk 2009, 2008 Sustainability Performance Review, 2007 Corporate Responsibility Publications such as an online report - Striving to improve performance Open and a printed review called Giving 110% - Our efforts to be a responsible business in 2007. (Adidas Group 2010d.) In their newest Sustainability report the Adidas Group includes sections on the environment, suppliers and workers, employees, and the community. Performance data progress and targets for 2009 are included in the report. In the environment section Adidas has included their strategy for 2015, product creation which involves materials used, and sustainable clothing range. The environment section also includes details about Adidas' green products and an explanation about efforts to make their supply chain greener. In their suppliers and workers section Adidas reports about working standards and labor issues. The employee section includes a section about ethics and employer choice. Adidas, Reebok and TaylorMade are all doing something in the community which is also discussed in the last section. (Adidas Group 2009e.)

Like its competitors, Amer Sports focuses on labor and workplace conditions, environmental actions and charitable programs in their CSR. The company does not report about CSR separately but they have a section dedicated to it in their Annual report. Amer Sports does not use a specific standard when reporting about CSR. (Lindfors, T. 7.10.2010.) Unlike Amer Sports, Nike publishes a separate CSR report. Their latest report is from 2007-2009. The report includes future plans as well as information on what Nike has been doing for the past three years in regards to CSR. (Nike 2010a.) The report is divided into six sections starting from strategy, workers and factories, environment, communities, people and culture and ending in public policy and advocacy. Nike uses GRI standards in their reporting and according to the Global Reporting Initiative the company is at B-level application. (Nike 2007-2009b.)

Being a private company Patagonia does not offer Annual Reports. Also, they have not published public CSR reports. However Patagonia has published the Footprint Chronicles with which customers can follow Patagonia's products from the design stage to its delivery to see the impact it has on the environment. (Patagonia 2010b.)

Puma, like Adidas and Nike, publishes a separate CSR report. In 2002 Puma published its very first environmental and social report. (Puma 2010b.) To date the company has published five sustainability reports. Puma's sustainability is divided into three parts: puma.safe, puma.piece and puma.creative. The report also includes a section for Charity Cat which will be discussed later on in this thesis, outlook, key indicators, and business strategy. Puma follows GRI standards and received the highest points for their 2005-2006 sustainability report. (Puma 2007/2008c.)

The North Face does not publish CSR reports on their website. According to an email the author received from the company, The North Face publishes an internal CSR report which follows the GRI principles. (The North Face 2010b.) However, the company's parent company does publish an external CSR report. Looking through the website of the VF Corporation shows that they have written much about sustainability and what the company is doing in the community. Their Global Compliance Report has been published in 2005 which includes general information on VF and their Global

Compliance framework such as information about VF owned factories, as well as supplier factories. In addition, the report includes information on the company's audit process, as well as their Corporation Terms of Engagement and their Global Compliance Principals. VF states on their website in the sustainability section that people can follow up on their CSR efforts in their Global Compliance Report but having been published five years ago one understands that the information provided is not up-to-date. VF also has a few reports in the same area as CSR such as their Environmental compliance guidelines which have been set to help their manufacturers comply with all regulations and standards. In their Global compliance principles, published in 1997, the company discusses the rights of all employees, what they are entitled to in order to make sure the company's values are followed. VF is also committed to working with the Worldwide Responsible Apparel Production (WRAP) organization and make sure that all of their factories comply by WRAP standards. (VF Corporation 2010b.)

REI reports about their stewardship in a separate report from their financial information, which consists of three areas: environment, community, and people. The company started publishing their stewardship report in 2006 and after that has published two others, the latest one was for 2009. (REI 2010b.)

Like Patagonia, INTERSPORT does not report externally, since it is not a listed company on any stock exchange. However, according to Afsah Alumia-Khan, an employee at INTERSPORT headquarters, states that the company does report about their CSR actions in their internal Annual Report. She also informed the author that the company is a member of the Business Social Compliance Initiative (BSCI). (INTERSPORT 2010b.) Oxylane Group is a privately owned company like INTERSPORT. They do not provide any reports on their website and after numerous contact attempts have not answered the author's emails.

Walmart started their sustainability journey in 2005. From their Ethical Reports in 2005 and 2006 Walmart has moved into publishing Global sustainability reports from which the latest was published in 2010. (Walmart 2010e.) The report includes an environment, social and sustainability commitments section. In the environment section the

company informs people about their energy consumption, waste and products. Responsible sourcing, costumers, associates, and the community are included in the social section and WalMart's sustainability commitments for energy, waste, and products. (Walmart 2010f.)

Most of the companies such as Nike, Adidas, Walmart, Puma publish separate CSR reports and only Amer Sports reports about CSR as a part of their Annual report. Most of the companies following some sort of CSR standards in reporting, the main being GRI. The reports include information on the past, present and key goals and strategies for the future. In addition Nike, Adidas and Puma take part in the Carbon Disclosure Project. Walmart is actively working on cutting their carbon emissions and have had success with their efforts. Their 2010 CDP score is an 86 which is very close to the highest scores. (Carbon Disclosure Project 2010).

5.3 How is CSR work organized

Amer Sports is very interested in learning how CSR work is organized in the companies being investigated. Many of the companies such as Adidas Group, Nike and Patagonia have large teams in charge of the companies' CSR.

For instance, Adidas has a separate social and environmental affairs team that insures that workplace standards are followed in the supply chain. The team consisting of 62 experts divided into three teams according to region: Asia, the Americas and Europe, and Middle East and Africa, also oversees the environmental and community affairs program. These people are engineers, lawyers, and highly educated people. (Adidas Group 2009f.)

Due to a small headquarters, Amer Sports has one manager dedicated to CSR. This person answers to the VP Legal Affairs. Amer Sports also has a CSR network of ten people which consists of employees from their different brands. (Lindfors, T. 7.10.2010.)

Much like Adidas, Nike has a CSR however it is somewhat larger. In 2007 Nike had almost 120 people working on corporate responsibility. These people either work specifically on these issues or use a majority of their time on CSR. (Nike 2010c.) In contrast, Patagonia requested a nonprofit social company called Verité in 2007 to train 75 of Patagonia's employees on their Code of Conduct. These employees are responsible for visiting and doing check ups on Patagonia's suppliers' factories. (Patagonia 2010c.)

Puma has its own team which works on CSR. The team is called puma.safe Audit Team and it includes 13 experts. The group works on furthering the puma.safe program and observing their manufacturers. The team is comprised of a diverse group of people from Germany, Turkey, The Philippines, India and China and their team leader is Dr. Reiner Hengstmann. (Puma 2009d.)

The North Face does not mention a CSR team on their website but according to Courtney McDermott from North Face they do have a "global sustainability team, which address both the environmental and social aspects of our business. We also have a worldwide social compliance team that works specifically to ensure fair labor conditions within our factories." (The North Face 2010b.) The North Face's parent company VF Corporation also has a Global Sustainability Advisory Team that was formed in 2009 however the company does not state how many employees this team consists of. The team has been constructed of people in different functions and businesses and their first action was to develop a new sustainability vision and focus on four key areas for improvement. These key areas include the reduction of the VF's carbon footprint, waste reduction, education, training and communication on CSR and the tools how to do all these. (VF Corporation 2010a.)

Information on REI's CSR team was not available on their website however according to their CSR team; REI does have a team that takes care of the company's CSR issue. This team consists of six people from which two cooperate with all employees of the cooperative and work on the company's environmental footprint. The rest of the team works on the organizations grants and community engagement. (REI 2010c.)

INTERSPORT much like Amer Sports has a somewhat small CSR team. The team consists of two people that are responsible for CSR in the company's headquarters as well as one person in each national organization. These people are in charge of various CSR tasks as well as reporting. (Alumia-Khan, A. 30.9.2010.)

Oxylane has its own Environment Officer Network which was formed in 2007 with thirty Environment Officers with people from Industrial Management and Product Management. The group's main focus is to create and manage environmental acts, which is why this group has been constructed of employees from all key departments. (Oxylane 2010c.)

Similarly, Walmart also has a Sustainability team. Their job is to "oversee network activities, align overall efforts, and provide guidelines". (Walmart 2010a) Walmart does not communicate about the size of their CSR team but looking at the extent of the company's CSR report and the size of their entire corporation it is apparent that their CSR team is large. Walmart's CSR team's job description also applies to Oxylane Groups CSR employees. The officers "set up and manage priority environmental actions in their respective areas. Thus, these Environment Officers represent each key division (logistics, legal, brands, and packaging) and constitute a group within the Oxylane network for the exchange and sharing of ideas on environmental issues." (Oxylane 2010b.)

Having a department or team working on CSR issues is presently a norm. Being one of the most talked about subjects today, companies have taken the steps to make sure they answer to demand. Like all other departments CSR has become a crucial part of companies and they are constantly finding new ways in which to responsibly do business.

5.4 How does CSR show in operations

The following section seeks to answer the following questions in order to analyze how CSR affects the companies' operations: What are the companies' key charitable programs? What environmental indexes are the companies apart of? What is the role/amount of environmentally friendly products in these companies? What is their code of conduct like? All of the companies investigated work with various charities and have environmentally friendly products.

5.4.1 Charities

Most of the companies are very active in the community and support numerous charities and most of them are active about showing this work on the company's website. The only company which the author was unable to receive information by email or on their website was INTERSPORT. Most of the companies provide donations to local charities and organizations and some work on an international level like Nike and Adidas.

The Adidas Group, along with many of the investigated companies is very active in the community. The Adi Dassler Fund provides financial as well as product donations to projects run by the company's partners Right to Play and PeacePlayers International. The company's Sports Coaches Reach Out project in South Africa, Zambia and Namibia educates youth through sports on how to become good leaders. Another project adidas has been working on in Southern and Western Africa is called Coaching for Hope. This projects goal is to make a difference in the lives of underprivileged children. One of the Adidas Groups brands Reebok is focusing on fighting cancer and human rights and is a sponsor for the Avon Walk Around The World for Breast Cancer. They have also developed a "Pink Ribbon Line" from which a portion is donated to Avon affiliated organizations. In 2001 another one of adidas´ brands TaylorMade started their own Charitable Contributions Program which provides product donations and products for sale at a discount. TaylorMade has also been a sponsor of the Boys &

Girls Clubs of Carlsbad´s annual golf tournament which has gone on for the past ten years. (Adidas Group 2010g.)

One of Amer Sports' goals is to inspire children to exercise, stay healthy and active through out their life. This vision has been implemented into their charitable work which for the past four years has included working with LiiKe ry, a Finnish non-governmental organization. This partnership has taken Amer Sports to Tanzania to help develop sports and education. The primary focus has been developing education and health, gender equity and through sports increasing secondary education. During this program, Amer Sports has donated over 22,000 Wilson soccer balls, basketballs and volleyballs. Over 1,100 Tanzanian schools and over 500,000 children have been involved in this program. (Lindfors, T. 23.11.2010.) All of Amer Sports' brands are also very active in different charities. Wilson for example is the official sponsor of the Breast Cancer Research Foundation which is a non-profit organization that is working on finding a cure for cancer in our lifetime. Wilson has donated more than $1.8 million and has developed different product lines for the cause such as the Hope racket line. (Amer Sports 2010d.)

Nike works on various projects to help the community with financial donations and volunteer hours. Nikes employees are active and last year alone they volunteered over 74,000 hours. They also raised over $2.5 million which Nike matched to 1,500 organizations. An example of Nike's successful charitable projects includes LIVESTRONG which was created in 2004 to help with the Lance Armstrong Foundation in fighting cancer. Nike is also a major sponsor in the Homeless World Cup which helps homeless people through sports, soccer in particular which "creates local programs that build self-esteem and community participation." Nike states that every year about 73 percent of the participants have changed their life with the help of the World Cup by quitting drugs, and education. Nike is also a founder of ninemillion.org which is a United Nations project helping refugee youth. The projects goal is to raise money for education and sports programs. (Nike 2010d.)

For Patagonia nature is the most important thing they focus on. In 2007 they supported the Arctic National Wildlife Refuge located in Alaska against the oil companies wanting to drill there. (Patagonia 2010d). In 2006 Patagonia started their Oceans as Wilderness campaign which goal was to educate people on the situation of the oceans and its wildlife. Patagonia has also worked against global warming and educating the community on the matter and teaching people to vote for the environment. (Patagonia 2010e.)

Puma's charity organization also called Charity Cat was founded in 2004 by 20 Puma employees. The group donates internally raised money as well as Puma products. Puma only donates to institutions and people in serious need. When a charity object is selected the local employees make sure that the help goes to the right place. Charity Cat follows the progress on all of its projects. One example is the emergency relief they provided in Bangladesh in 2007 where Puma worked with Hope 87 to provide food and water as well as help rebuild. (Puma 2007/2008e.)

The North Face in turn works with two major partners: Blue Planet Run and Conservation Alliance. Blue Planet Run is a network of people that strive to introduce safe, clean drinking water to rural areas. (The North Face 2010c.) The Conservation Alliance is constructed of outdoor industry companies that use its membership fees to help grassroots environmental organizations. REI, Patagonia and Kelty along with The North Face created the Alliance in 1989 and their goal is to preserve the outdoors. (The North Face 2010d.)

Along with other companies VF Corporation and their associates are very active in the community. The VF Foundation provides financial support to local charities and has a program called the VF 100 which recognizes the top 100 associates who have put in the most volunteer hours. (VF Corporation 2010c.) VF Corporations different brands take part in their own projects. Nautica for example is working with Oceana to protect the oceans, Lee organizes an annual denim day from which the proceeds go to the fight against breast cancer and Wrangler is also working to fight breast cancer with their "Tough enough to wear Pink" campaign. The VF headquarters holds a "Harvest

for Teachers" campaign to help local schools in Greensboro N.C. with school supplies and materials. (VF Corporation 2010d.)

Even though information was not available from INTERSPORT the company has been advertising about a charity called Plan Finland and jackets made from recycled material. INTERSPORT has advertised in Finland that by bringing back your Halti jacket you will receive 80 Euros off a new jacket which has been made of recycled material. The jackets will then be donated to people in need and 5 Euros will be donated to the charity Plan Finland.

Oxylane has two foundations for integrating sports into people's lives. The Decathlon Foundation works together with Oxylane employees who volunteer for local projects "that use sport as a means of social integration." The Foundation helps people who might have problems with being able to do sports such as disabled kids and street kids. The foundation donates money for building sports facilities and for sports equipment. It was founded in 2005 and has worked on more than 60 different projects. (Oxylane 2010d.) The second foundation, The Oxylane Art Foundation works on integrating art and sports. The company hopes to show their passion towards the two different areas and says it can be seen in their finished products, buildings and communication. (Oxylane 2010e.)

REI stays true to what they believe in which is the nature. They provide grants to non-profit organizations nominated by employees. REI focuses its efforts especially on youth and teaching them about conservation and making them excited about the outdoors. (REI 2010d.) REI sets aside 3% of the previous year's operating profits into their giving budget and last year they donated $2 million to over 250 local and national groups who share the same values as REI. Some of these groups include local YMCA´s, Volunteers for Outdoor Colorado, Trips for Kids, and Youth Conservation Corps. (REI 2010e.)

Walmart provides support to local charities and they have donated money and time to over 100,000 charities. The Walmart Foundation focuses on 4 main topics: education,

workforce development, environmental sustainability and health and wellness. Walmart works to help in these areas with donations and volunteerism. Currently the company is working on hunger relief in the United States and they committed to donating $2 billion for helping the 1 in 6 Americans who live with a shortage of money and food. This operation will go on through 2015. Walmart´s longstanding partners include The Salvation Army, American Red Cross, Feeding America, Children´s Miracle Network and United Way Worldwide. (Walmart 2010b.)

Giving back to the community is obviously very important to all companies. Being sporting goods companies, donating their time and money to helping people through sports is their main focus. Education, health, natural disasters, and the environment are also important causes for the companies in this thesis.

5.4.2 Environmental Indexes

There are many environmental indexes to choose from such as Dow Jones, FTSE4good, and Ethibel. The companies from which the author was able to find information on this subject are either members of different environmental indexes or have established their own.

Adidas Group is included in various sustainability indexes such as the Dow Jones, FTSE4Good Index, and ECPI Ethical Index EMU. Last year the adidas Group was selected industry leader in the Dow Jones Sustainability Indexes (DJSI). The Group has been apart of the index for ten years in a row. Adidas was also selected to be a part of FTSE4Good Index and in 2009; they were also selected to be an elector for ECPI Ethical Index EMU. (Adidas Group 2010h.)

Nike does not mention being a part of the international environmental indexes in which Adidas is a part of. However, Nike has created its own environmental index called the Considered Index meant for their considered product line. The Considered Index calculates the effect products have on the environment before commercialization, in other words their footprint. The index takes into account factors such as waste,

innovation, materials used, and follows the standards Nike has committed to. (Nike 2010e.) Much like Nike, Walmart introduced its own environmental index in 2009 called the Sustainability Index. The goal of this index is to measure the sustainability of products. This index is expected to cut costs, lead to higher quality and help customers. (Walmart 2010c.)

Like Nike and Walmart, Puma has also created an environmental index. In April of 2010, Puma published the new steps which they are taking in their work towards their long-term sustainability goals. They have various objectives they will be working on and one of them is introducing the Puma Sustainability-Index which "serves as a benchmark for sustainable products and communicates the products' sustainable features to consumers". (Puma 2010f.)

The information received from The North Face reveals that along with VF Corp, they actively participate in the development of the Eco Index. They have been working with it from the beginning when Eco Working Group in the US and the Sustainability Working Group in EU were founded. (The North Face 2010b.)

Information on the environmental indexes used by companies was difficult to come by. Very few companies provide the information on their websites and only one company which responded to email correspondence answered this particular question.

5.4.3   Environmentally friendly products

Many of the companies are doing their part and manufacturing eco-friendly products, however it still seems to be minor compared to their overall product lines. Understandably not all of the products can have a small footprint but there is still a long way to get to where the companies envision to be.

Adidas Better Place is a collection of products which adidas specifies as "sustainable performance" products which mean that these products have to be in compliance with the Better Place Guidelines. The adidas Better Place products have to fulfil these

guidelines and products are expected to have a simplistic design, to be efficient, be made of environmentally friendly materials and reduce waste. Adidas reports that many of their products do match some of the guideline criteria but in order to be a part of the Better Place product group they need to fulfil all the requirements. (Adidas Group 2010i.)

A major project for Nike has been the Reuse a shoe campaign which started in 1993. The focus of the campaign is to recycle all old, worn out and tossed out shoes into material called Nike Grind which is fit for use as sports surfaces. Since the creation of this program, Nike has recycled over 20 million pairs of shoes. Together with a well-known NBA player Nike has created the Trash Talk shoe which is made up of waste from the factory and environmentally preferred rubber and includes some of the Nike Grind material. Nike has a line of sustainable products called Considered Design. One of Nikes goals is to have all of their footwear to meet their sustainability index standards. (Nike 2010f.)

According to their website, Patagonia uses environmentally friendly fabrics and technology in their products. These fabrics include recycled fleece, hemp and organic cotton. Puma has been working with organic cotton as well. Puma designed and launched three new African themed collections which use organic cotton. These collections support the "Cotton Made in Africa" which supports African Cotton farmers and their families. (Puma 2010g.) In contrast, Amer Sports has created environmentally friendly equipment such as Atomics Renu boot, a Wilson golf bag and basketball, six products altogether. (Amer Sports 2009e).

Finding detailed information about environmentally friendly products from REI, INTERSPORT, VF Corp and Oxylane was difficult due to the fact that they sell products from different brands and one has to look at the different brands to see their product collections. All in all it is clear that all brands are working on environmentally friendly products. Most companies have a product line made up of eco friendly products. For example, in 2007 REI introduced ecoSensitive gear and apparel label. Products holding

this label are made of recycled material and renewable resources or organic fibres. REI informs customers about these products and their environmental impacts. (REI 2010.)

INTERSPORT brands such as McKinley have worked on developing technologies to enable them to produce environmentally friendly products. McKinley uses Pontetorto Ecosystems in some of their products, which includes using recycled polyester and yarns and polymers from plastic bottles. McKinley has also manufactured products from organic cotton. (McKinley 2010.) VF Corporation brands such as The North Face and Reef have included environmentally friendly products into their repertoire. The North Face has published a video about their new Green Kazoo sleeping bag, which is entirely made of 100% recycled material and down. (The North Face 2010e.) Reef has launched the Reef Redemption program, which incorporates recycled, renewable and organic materials into their product line. (Reef 2010). Now-a-days mostly all new products are environmentally friendly in some way because companies take this into account in innovation. They are constantly finding new ways in which to help preserve the environment.

Providing environmentally friendly products has become a global phenomenon however it is still in its early stages. Most companies have eco friendly product lines but these are still meagre compared to total supply. This can be seen in, for example the number of environmentally friendly products, which the selected companies provide compared to the actual amount of products they manufacture. These figures become evident when browsing through the companies websites. The world has not yet reached the point where people would want to buy only environmentally friendly products. Until this day comes, companies do not need to change the products they provide.

5.4.4 Code of Conduct

A code of conduct consists of the rules a company has promised to follow. The document usually has sections about working hours, health and safety of employees, and

following local laws. Most of the companies selected for this thesis have published their code of conduct and they will be discussed in this section.

"The adidas Group Code of Conduct is the cornerstone of ethical behavior for our employees in their day-to-day work. It covers issues such as how to treat business partners, handling information, complaints and also special rules for dealing with financial matters." To make sure that all employees know and adhere to the rules, adidas has setup mandatory online training, which is available in 10 different languages. Over 80% of adidas employees have completed this training. The goals of the training are to inform and improve employees about data protection as well as ethical and social behavior. (Adidas Group 2010j.)

Nike's code of conduct is called Inside the Lines. Nike expects all of their employees to read it annually and verify that they have read it. Nike does not offer "Inside the lines" on their website and after numerous contact attempts the author was unable to find anymore information on the matter. (Nike 2010c.) Another company which has not published their code of conduct is Amer Sports. However, the company has informed the author that they will publish their code of conduct in 2011. The document will be constructed similarly to the other sporting goods companies. (Lindfors, T. 23.11.2010.)

Patagonia's code of conduct is very similar to the other companies. There are 14 sections in their code and some of these include: there shall be not forced or child labor, no harassment or discrimination. There are standards for health and safety which need to be followed. Employees must have the right to join organizations of their choice, workers shall receive no less than the minimum wage and they are not to work over the legal hours and they must be compensated for overtime. Environmental standards must be followed as well as all legislation. (Patagonia 2010f.)

Puma's code of conduct is very comprehensive. The company does not employ minors 15 years old or younger. Puma strives to promote health and safety and preservation of environment in the workplace. They follow local labor laws which mean that a normal

work week does not exceed 48 hours and overtime is limited to 12 hours. Employees receive one day off every 7 day period and are entitled to overtime compensation. Puma pays its employees and expects their suppliers to pay their employees at least the minimum wage or the current industry wage which ever is higher. The wages must fulfill employee basic needs. Employees are also entitled to all benefits required by law. Puma does not allow any discrimination against race, creed, sex, social origin, political views, sexual orientation, or position. They also expect their suppliers to supply workers with a workplace where there is respect and dignity, no forced labor, harassment, abuse or corporal punishment. The employees should also have to freedom of association and a right to unions, right to collective bargaining. (Puma 2006h.)

VF Corporations Code of Business Conduct is an eleven page report about the principals of the ethics, competitive conduct, associate relations, protecting corporate property and records, and public responsibility. The North Face is also subject to these guidelines as well as all of VF's other companies. (VF Corporation 2006e.)

INTERSPORT commits their suppliers to following social and employment standards within their code of conduct. These standards have been taken from the International Labour Organization and the UN. INTERSPORT is a member of the FTA and Business Social Compliance Initiative (BSCI) since 2005 which help them carry out their social responsibility. The BSCI code of conduct includes all the same areas than what the above mentioned companies have included in their code of conducts such as health and safety, wages, and the environment. (INTERSPORT 2010b.)

Oxylane introduced a social charter in 2002. The idea for the contents was taken from the universal declaration of human rights and different International Labor Organization (ILO) conventions. The social charter includes 8 topics to be controlled. These include child labor, forced labor, discrimination, safety, and working hours. (Oxylane 2010a.)

REI does not publish a code of conduct on their website however; their rules can be seen in their values which include authenticity, quality, service, respect, integrity and

balance. The people at REI "live by a code of rock-solid ethics, honesty, and decency." REI employees say that working for the company is more of a lifestyle than a job. Employees follow high standards set out for them as well as for their vendors. Workers and the environment are taken into account when manufacturing REI products. (REI 2010g.)

In 2008 Walmart revised and published their Statement of Ethics. They focus on three main parts which are respect for the individual, service to their customers and striving for excellence. This 36 page report includes the principals which people should follow and adhere to. These principals include many of the same topics which are included in the other companies' code of conducts. (Walmart 2008d.)

6 Discussion

In this chapter the author will discuss the results of the research as well as the validity and reliability. The author will also discuss recommendations for Amer Sports as well as for all the companies studied. She will also inform the reader about the thesis writing process and what she learned.

6.1 Results in a nutshell

The objective of this thesis was to benchmark the sporting goods companies the commissioning party Amer Sports selected: Adidas Group, Nike, Patagonia, Puma, VF Corporation, The North Face, INTERSPORT, REI, Walmart, and Decathlon/Oxylane. The author was given different themes and questions which to research. The research was conducted by observing the selected companies' Internet sites and with email correspondence.

The commissioning party will use this research as a benchmark. The company carried out a similar study a few years ago and this thesis will help them see where they stand compared to their competitors currently.

The research problem addressed in this thesis is the following: "What is the current situation of CSR in the Sporting goods industry". The investigative questions used to support the research problem include:

The question how CSR is understood was explained similarly by all the selected companies. For all of the companies selected for this thesis, there are three main sections in their CSR: people, community, and the environment. This differs somewhat from CSR theory which states that the three themes include economy, society, and environment. Most of the companies researched in this thesis do not talk about the economic implications of CSR; however, it is obvious that it is the first thing they care about. Many of the companies have launched environmentally friendly products, but if these products do not sell they are withdrawn from the market. This is evidence that the companies are looking after their profit. When analyzing the results it became evident that the

companies know that they need to follow CSR standards in order to meet demand and act responsibly. CSR is a part of the code of conduct of today's business world. It is also a part of building a company's brand image towards ethical thinking.

The material recovered to answer the second question, how CSR is reported, was very similar. For this question the author looked at whether CSR issues were reported in the company's annual report or separately, what reporting standards the company uses, and what information was being disclosed. The largest companies including Nike, Adidas Group, Walmart, VF Corporation, and Puma publish separate CSR reports. The smaller companies either do not publish CSR reports at all, or report about CSR in their Annual report. Many of the companies that publish CSR reports use the Global Reporting Initiative standards to do so and the companies that do not publish external CSR reports still follow GRI or the Carbon Disclosure Program, even though they are not members of them. The themes, which are discussed in CSR reporting, include people, community, and the environment. In chapter 3.4 of this thesis the author discusses reporting and the different steps, which companies might have used when starting CSR reporting.

As stated in the reporting steps chapter, the first step is to gather a team when starting CSR work. This is clear and evident because CSR is a large area and someone needs to be in charge of it. How CSR work is organized in the companies researched in this thesis is very similar. The largest companies such as Nike, Adidas Group, and Walmart ultimately have the largest CSR teams however; all of the companies do in fact have some kind of an organization to back up their CSR. Some of the companies like INTERSPORT and Amer Sports have smaller teams consisting of only a handful of people. However this needs to be put into perspective because compared to the total size of the organizations it is unrealistic to expect the smaller companies to have the same size CSR teams, as for example Nike, who employs over two times as many people.

The last investigative question, how does CSR show in operations consist of four different themes: charities, environmental indexes, environmentally friendly products, and

code of conduct. All of the companies actively support different charities and work with the community to better the life of people. Some of the companies work with charities directly in their community or country and some have taken a more international approach. Nonetheless, all of their work is important. Some of the companies are included in environmental indexes such as Adidas Group which participates in Dow Jones, FTSE4Good Index, and ECPI Ethical Index EMU. Nike and Walmart, on the other hand, have developed their own sustainability indexes which they use. Also included in this section are the environmentally friendly products the companies have developed. Providing eco-friendly products has become a global phenomenon and all companies selected for this thesis provide them, even though they may not necessarily advertise about them. Continuing with CSR operations a company's code of conduct is a guideline offered for their employees and stakeholders in order to conduct business responsibly. All the companies focus on similar topics: employee health and safety, child labor, discrimination and harassment.

6.2   Reflection

After reading this thesis one might think that researching eleven companies is a little extensive. However, the author believes that this was the only way of giving the commissioning company a good overview of their competitor's practices. If the author were to have studied only a few of the commissioning companies' competitors, the research could have been more in depth. However, in order to find the best practices it was important to research as many companies as possible. Also, Amer Sports had already studied these companies a few years ago so it was only natural to include them in this new study. Due to the fact, that CSR is still considered to be a new phenomenon, there are no right or wrong practices. This becomes evident when considering the very different communication and standards used by the companies studied.

After starting the research for this thesis it became clear to the author that this study was very extensive. Finding all the relevant information from all of the companies studied seemed like a task almost impossible to finish however, with good planning the author was able to keep the research structured. In the end, the author feels that com-

pleting an extensive study like this will help her in the future when entering the job market.

6.3   Validity and Reliability

This thesis will benefit all parties involved. It will give Amer Sports a good benchmark for their CSR and help them figure out what improvements need to be made if any. In other words, the thesis results will be used by the commissioning party.

The results of this thesis are currently reliable but due to the fact that CSR is constantly changing and companies are coming up with new innovations there will be need for new studies in the following years. The information investigated in this thesis was according to the commissioning party's request.

The data collection process for this thesis was carefully planned. The author designed a chart, depicted in attachment 2, which can with all the questions and assigned one to every company. The author then filled in the chart when she found information regarding any of the questions. By doing this, the author was able to keep all information separate and she could check the charts to keep track of the information she had already gathered.

The author faced several challenges which did not hurt the end product. Some of the information needed was unable to be gathered from company websites and thus email correspondence was vital. At first it seemed that the companies were unable to respond to the author's emails possibly due to a high rate of email correspondence from others parties. Nevertheless, thru resilience the author was able to receive responses and answers to almost all of the questions. Only a handful of questions were unanswered but the author was able to find most of the information through investigation.

6.4   Recommendations

Due to the fact that this study only scraped the surface of the CSR topic, future research can be conducted on the different issues of CSR. This research could go more in depth about all of the issues which companies include in their CSR reports, about carbon footprints and environmentally friendly products. Research could also be conducted in employee rights including labour rights and what actions companies are taking for the wellbeing of their employees.

Now that Amer Sports, the commissioning party has appointed a manager to work on CSR issues alone and has a CSR network of ten people, the author recommends Amer Sports to possibly start publishing a separate CSR report. Being a global phenomenon, which is here to stay, CSR is an important part of today's business life, company image, and brand development. Stating that they are "one of the leading sporting goods companies in the world", they should also be a leader in CSR. Companies are either leaders or followers and in order to become a leader the author feels that Amer Sports should at first follow the lead of the largest companies in the field and after developing their CSR become one of the leaders in the field.

One does need to take into account the actual size of the companies researched in this thesis. The companies employ from 6,000 people to over a million. The author realized that it was impossible to effectively compare all of the companies to each other however the author could compare Amer Sports to Puma. Puma with only 3,000 employees more than Amer Sports started publishing CSR reports in 2002 and their newest report PumaVision Sustainability Report 2007/2008 is a 122 page report on the efforts Puma is conducting in the CSR field. With a similar size CSR team the author believes that Amer Sports could do so much more in regards to their CSR and believes that they will now be able to with a newly appointed a CSR team.

Another developmental area, which became apparent during the data collection phase was that companies should simplify their website paths to make it easier to find their CSR sections and related information. To find the information for this thesis the author had to really search the companies' websites. It would be beneficial for the com-

pany to have the information, which they have obviously worked hard on, easily accessible to stakeholders. Also, the area of environmental indexes was unclear. Many of the companies do not mention being involved in any indexes, and when trying to search for the companies involved in, for example the FTSE4Good Index, the information was not available. The author would suggest companies to publish this information and make it available to their stakeholders, because if a company is involved in environmental indexes then why not inform the public about it?

6.5 Own learning

Being interested about the subject of CSR helped the writing process as well as the learning process. The author learned how to write an empirical research paper and all the factors that are entwined with it. Learning, that not all companies can be bothered by email correspondence, discouraged the author somewhat. Understandably large corporations might not have time to answer students' questions but giving ones contact information, gives the idea that the company does care about feedback and questions.

Writing about CSR and learning about the subject gave the author a different idea of what could be studied in more depth, thus future education on the matter will be highly probable. Managing ones time was also critical in the planning and completion of this thesis, and the author learned that by completing the report in time, gives more time for possible corrections and less stress.

7 Bibliography

Secondary sources

Blowfield, M. Murray, A. 2008. Corporate responsibility: a critical introduction. Oxford University Press. New York.

Niskala, M., Tarna, K. 2003. Yhteiskuntavastuun raportointi. [Corporate Social Responsibility Reporting]. KHT-Media Oy. Helsinki.

Stapenhurst, T. 2009. The Benchmarking Book: A how-to-guide to best practice for managers and practitioners. Elsevier. Oxford.

Suomen Standardisoimisliitto SFS Ry. 2006. Yritysten yhteiskuntavastuu – Ohjeita. [Corporate Social Responsibility, Guidance for the Implementation of Corporate Social Responsibility – CSR Guidelines]. SFS. Helsinki.

Talvio, C., Välimaa, M. 2004. Yhteiskuntavastuu johtaminen. [Corporate Social Responsibility Management]. Edita Publishing Oy. Helsinki.

Primary sources

Adidas Group 2009. What we do. URL: http://www.adidas-group.com/en/ourgroup/our_business/default.aspx. Quoted 8.11.2010.

Adidas Group 2009a. Glossary Corporate Responsibility. URL: http://www.adidas-group.com/en/sustainability/glossary/default.aspx Quoted: 16.8.2010.

Adidas Group 2009b. Team Talk. What Sustainability means to us. URL: http://ser2009.adidas-group.com/. Quoted: 16.8.2010.

Adidas Group 2009c. Team Talk. Roadmap to Sustainability. URL: http://ser2009.adidas-group.com/. Quoted: 16.8.2010.

Adidas Group 2009d. Reports to Download. URL: http://www.adidas-group.com /en/sustainability/reporting/reports_to_download/default.aspx. Quoted: 16.8.2010.

Adidas Group 2009e. Team Talk. Contents. URL: http://ser2009.adidas-group.com/ Quoted: 16.8.2010.

Adidas Group 2009f. Social and Environmental Affairs Team. URL: http://www.adidas-group.com/en/sustainability/vision_and_governance/sea _team/default.aspx. Quoted: 16.8.2010.

Adidas Group 2009g. Community. URL: http://ser2009.adidas-group.com/ environment/2_11.html. Quoted: 16.8.2010.

Adidas Group 2010h. Awards and Recognition. URL: http://www.adidas-group.com/en/sustainability/awards_and_recognition/default.aspx. Quoted 16.8.2010.

Adidas Group 2009i. Green Products. URL: http://ser2009.adidas-group.com/ environment/2_11.html. Quoted: 16.8.2010.

Adidas Group 2009j. Team talk. Ethics at work. URL: http://ser2009.adidas-group.com/ Quoted: 16.8.2010.

Alumnia-Khan, A. 30.8.2010. INTERSPORT. E-mail.

Amer Sports 2010. History. URL: http://www.amersports.com/about/in_brief/ history/. Quoted: 8.11.2010.

Amer Sports 2009. Key facts and figures. URL: http://www.amersports.com/ about/in_brief/facts/. Quoted. 8.11.2010.

Amer Sports 2010a. Social responsibility. URL: http://www.amersports.com/
about/social_responsibility/. Quoted: 1.9.2010.

Amer Sports 2010d. Charitable Programs. URL: http://www.amersports.com/about
/social_responsibility/charitable_programs/. Quoted: 1.9.2010.

Amer Sports 2009e. Annual Report 2009. URL: http://www.amersports.com/
media/reports/annual_reports/. Quoted: 1.9.2010.

Carbon Disclosure Project 2010. CDP 2010 disclosure scores. URL:
https://www.cdproject.net/EN-US/RESULTS/Pages/CDP-2010-disclosure-
scores.aspx. Quoted: 26.08.2010.

European Commission 2009. Enterprise and Industry. Sustainable and responsible
business. URL: http://ec.europa.eu/enterprise/policies/sustainable-
business/corporate-social-responsibility/index_en.htm. Quoted. 24.8.2010.

INTERSPORT 2010. History. URL: http://www.intersport.com/company/history
Quoted 8.11.2010.

INTERSPORT 2010a. Sport to the people. URL: http://www.intersport.com/
company/sport_to_the_people. Quoted 8.11.2010.

INTERSPORT 2010b. Corporate Social Responsibility. URL: http://www.intersport.
com/company/social_responsibility. Quoted: 26.8.2010.

ISO and Social Responsibility 2008. URL: http://www.iso.org/iso/
socialresponsibility.pdf. Quoted 15.7.2010.

Lindfors, T. 7.10.2010. CSR Manager. Amer Sports. E-mail.

Lindfors, T. 23.11.2010. CSR Manager. Amer Sports. E-mail.

McKinley Technologies. Pontetorto Ecosystem. URL: http://www.mckinley.eu/technology/function/pontetorto-ecosystem_95. Quoted: 22.11.2010.

Nike. Company Overview. URL: http://www.nikebiz.com/company_overview/facts.html. Quoted 8.11.2010.

Nike 2010a. Responsibility. URL: http://www.nikebiz.com/responsibility/. Quoted: 17.8.2010.

Nike 2007-2009b, 19. Corporate Social Report FY07-09.

Nike 2010c. Nike Responsibility Governance. URL: http://www.nikebiz.com/responsibility/cr_governance.html. Quoted: 17.8.2010.

Nike 2007-2009d, 132-134. Corporate Social Report FY07-09.

Nike 2010e. Considered Design and the Environment. URL: http://www.nikebiz.com/responsibility/considered_design/considered_index.html. Quoted: 17.8.2010.

Nike 2008f. Steve Nash and Nike Turn Garbage Into "Trash Talk". URL: http://www.nikebiz.com/media/pr/2008/02/13_Nash.html. Quoted: 17.8.2010.

Oxylane 2010. Who are we. URL: http://www.oxylane.com/index.php?p=0. Quoted: 8.11.2010.

Oxylane 2010a. Key Figures. URL: http://www.oxylane.com/index.php?p=8. Quoted: 8.11.2010.

Oxylane 2010a. Responsible Network. URL: http://www.oxylane.com/index.php?p=1. Quoted: 28.8.2010.

Oxylane 2010b. Issues and Action Principles. URL: http://www.oxylane.com/index.php?p=30. Quoted: 28.8.2010.

Oxylane 2010c. The Decathlon Foundation. URL: http://www.oxylane.com/index.php?p=4. Quoted: 28.8.2010.

Oxylane 2010d. The Oxylane Art Foundation. URL: http://www.oxylane.com/index.php?p=25. Quoted: 28.8.2010.

Patagonia 2010. Company Info. URL: http://www.patagonia.com/us/patagonia.go?assetid=3351&ln=79. Quoted 8.11.2010.

Patagonia 2010a. Corporate Social Responsibility. URL: http://www.patagonia.com/web/eu/patagonia.go?assetid=37492. Quoted: 19.8.2010.

Patagonia 2010b. The Footprint Chronicles. URL: http://www.patagonia.com/eu/enFI/patagonia.go?assetid=23429. Quoted: 19.8.2010.

Patagonia 2010c. Corporate Social Responsibility. URL: http://www.patagonia.com/us/patagonia.go?assetid=37492&ln=65. Quoted: 19.8.2010.

Patagonia 2010d. Arctic Wildlife National Refuge. URL: http://www.patagonia.com/eu/enFI/patagonia.go?assetid=29030. Quoted: 19.8.2010.

Patagonia 2010e. Oceans as Wilderness. URL: http://www.patagonia.com/eu/enFI/patagonia.go?assetid=22377. Quoted: 19.8.2010.

Patagonia 2010f. Workplace code of conduct. URL: http://www.patagonia.com/pdf/en_US/CoC_English.pdf. Quoted: 19.8.2010.

Puma 2009. Puma at a glance. URL: http://about.puma.com/?cat=4. Quoted 8.11.2010.

Puma 2009a. About the Puma.Safe program. URL: http://safe.puma.com/us/en/category/pumasafe/. Quoted: 20.8.2010.

Puma 2009b. Our history. URL: http://safe.puma.com/us/en/category/our-history/. Quoted: 20.8.2010.

Puma 2007/2008c. Sustainability report. URL: http://ir2.flife.de/data/puma_csr/igb_html/index.php?bericht_id=1000001. Quoted: 20.8.2010.

Puma 2009d. The Puma.Safe Team. URL: http://safe.puma.com/us/en/category/who-we-are/. Quoted: 20.8.2010.

Puma 2007/2008e. Charity Cat. URL: http://ir2.flife.de/data/puma_csr/igb_html/index.php?bericht_id=1000001. Quoted: 20.8.2010.

Puma 2010f. PUMA.Safe Launches New Sustainable Packaging Designed by Yves Behar. URL: http://vision.puma.com/us/en/2010/04/puma-launches-new-sustainable-packaging-designed-by-yves-behar/. Quoted: 22.11.2010.

Puma 2008g. PUMA Uses Sustainable Cotton in Africa-themed Collections. URL: http://safe.puma.com/us/en/2008/11/puma-uses-sustainable-cotton-in-africa-themed-collections/.Quoted: 20.8.2010.

Puma 2006h. Code of Conduct. URL: http://images.puma.com/BLOG_CONTENT/puma_safe/PumaConduct.pdf. Quoted: 20.8.2010.

Reef 2010. Redemption. URL: http://www.reef.com/reefredemption/. Quoted: 22.11.2010.

REI 2010. The REI Story. URL: http://www.rei.com/jobs/story.html. Quoted 8.11.2010.

REI 2010a. REI Stewardship. URL: http://www.rei.com/aboutrei/ stewardship_08.html. Quoted: 21.8.2010.

REI 2009b. Stewardship report. URL: http://www.rei.com/aboutrei/csr/2009/2009-stewardship-report.html. Quoted: 21.8.2010.

REI 2010c, 22.10.2010. CSR Team. Email.

REI 2010d. Community. URL: http://www.rei.com/aboutrei/stewardship_community.html. Quoted: 21.8.2010.

REI 2010e. Giving Philosophy. URL: http://www.rei.com/aboutrei/csr/2009/giving-philosophy.html. Quoted: 21.8.2010.

REI 2010f. Environment. URL: http://www.rei.com/aboutrei/stewardship_environment.html. Quoted : 21.8.2010.

REI 2010g. REI's Cultures and Values. URL: http://www.rei.com/jobs/culture.html. Quoted: 21.8.2010.

SFS 2010. ISO 14000 Ympäristöjärjestelmä. [ISO 14000 Environmental System]. URL: http://www.sfs.fi/iso14000/ymparistojarjestelma/. Quoted: 29.11.2010.

The North Face 2010. About us. URL: http://eu.thenorthface.com/about-us/our-story/. Quoted 8.11.2010.

The North Face 2010a. Sustainability. Our employees. URL: http://eu.thenorthface.com/sustainability/. Quoted: 24.8.2010.

The North Face 2010b. McDermott, C. 8.10.2010. E-mail.

The North Face 2010c. Blue Planet Run. URL: http://blueplanetnetwork.org/. Quoted: 24.8.2010.

The North Face 2010d. Mission and History URL: http://www.conservationalliance. com/about. Quoted: 24.8.2010.

The North Face 2010e. Green Kazoo video. URL: http://eu.thenorthface.com/ explore/videos#/294. Quoted: 22.11.2010.

UN FCCC 2010. Kyoto Protocol. URL: http://unfccc.int/kyoto_protocol /items/2830.php. Quoted 15.7.2010.

VF Corporation 2010. Brands. URL: http://www.vfc.com/brands. Quoted 8.11.2010.

VF Corporation 2010. Global presence. URL: http://www.vfc.com/about/global-presence. Quoted 8.11.2010.

VF Corporation 2010a. Sustainability at VF. URL: http://www.vfc.com/corporate-responsibility/sustainability-at-vf. Quoted: 24.8.2010.

VF Corporation 2010b. URL: http://www.vfc.com/VF/corporation/resources/ images/Content-Pages/Corporate-Responsibility/VFC_Glo_Compli_Report.pdf. Quoted: 24.8.2010.

VF Corporation 2010c. VF in the Community. URL: http://www.vfc.com/corporate-responsibility/vf-in-the-community. Quoted: 24.8.2010.

VF Corporation 2010d. In our Communities. URL: http://www.vfc.com/corporate-responsibility/vf-in-the-community/in-our-communities. Quoted: 24.8.2010.

VF Corporation 2006e. Code of Conduct. URL: http://media.corporate-ir.net/media_files/irol/61/61559/CorpGov/Code_of_Conduct.pdf. Quoted: 8.10.2010.

Walmart 2010. About us. URL: http://walmartstores.com/AboutUs/7606.aspx. Quoted: 8.11.2010.

Walmart 2010a. Environment. URL: http://walmartstores.com/sites/Sustainabilityreport/2010/environment_overview.aspx. Quoted: 26.8.2010.

Walmart 2010b. The Walmart Foundation. URL: http://walmartstores.com/CommunityGiving/203.aspx. Quoted: 26.8.2010.

Walmart 2010c. Sustainable Product Index: Fact Sheet. URL: http://walmartstores.com/download/3879.pdf. Quoted: 26.8.2010.

Walmart 2008d. Statement of Ethics. URL: http://cdn.walmartstores.com/statementofethics/pdf/U.S_SOE.pdf. Quoted: 26.8.2010.

Walmart 2010e. Sustainability. URL: http://walmartstores.com/Sustainability/7951.aspx. Quoted: 26.8.2010.

Walmart 2010f. Global Sustainability Report. URL: http://cdn.walmartstores.com/sites/sustainabilityreport/2010/WMT2010GlobalSustainabilityReport.pdf. Quoted: 26.8.2010.

Attachments

Attachment 1: Interview questions

REI

1. What standards (CDP,GRI,etc.) you use when reporting?
2. Do you have a team that works specifically on stewardship and how many people does that team consist of?
3. Is your company included in any environmental indexes?
4. Do you have a code of conduct and where could I possibly find information on it?

VF Corporation

1. What standards (CDP,GRI,etc.) do you use when reporting?
2. What is the size of your Global Sustainability Advisory Team?
3. Is your company included in any environmental indexes?

The North Face

1. Do you publish your own CSR report and if so what standards CDP,GRI,etc.) you use when reporting?
2. Do you have a code of conduct and what does it include?
3. Do you have your own CSR team and the size of the team?
4. Is your company included in any environmental indexes?

INTERSPORT

1. Do you have a CSR team that works only on CSR issues and how many people does this team consist of?
2. I would also like to know about your CSR timeline? When did you start reporting on social responsibility?

3. Is INTERSPORT included in any environmental indexes?

4. What charities do you work with?

Patagonia

1. Do you have a team that works specifically on CSR and how many people does that team consist of?

2. Is your company included in any environmental indexes?

Nike

1. According to your website your CSR team consists of around 120 people however, this data is three years old. How many people does the team consist of now?

Attachment 2: Question Chart

Company:	
Question:	**Answer and where is it found**
How is CSR reported? As a separate CSR report or is it a part of the Annual report? What reporting standards are used? What programs are they involved in (CDP/GRI)?	
What areas are included in CSR? How do the companies define CSR?	
What elements does their code of conduct include?	
Environmental indexes: Are the companies included in the different environmental indexes? (Dow Jones, FTSE4Good, etc.)	
Role/amount of environmentally friendly products.	
What are the key charitable programs?	
Size of the CSR organization: How many people work for the CSR team? Is there a separate team or are the CSR duties only part of their daily work?	
Timescale, how the companies work with CSR related issues has progressed? What information is being disclosed? When did they first start to disclose CSR reports?	