

# CSR and fashion SMEs: Do sustainable development goals matter?

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**Abstract:** The United Nations Sustainable Development Goals (SDGs) have been in place since 2015 to address global challenges at the social, economic, and environmental levels. Nowadays, the fashion industry plays a significant role in contributing to these issues. The study examines the SDGs' importance and presence in the case of Hungarian fashion SMEs. This research used semi-structured in-depth interviews and investigated seven Hungarian fashion SMEs' operation and business activities to reveal and understand the environment they function in, their CSR, and their interpretation of their responsibility. Although the analysed SMEs' mission and vision involve specific elements of corporate social responsibility and ethical values, their day-to-day activities do not include impact assessment: they focus on value for money, maintaining and promoting quality products rather than running their internal audit systems or developing their reporting habits. The research focuses on the corporate sector's interpretation of sustainability and corporate social responsibility concepts, specifically on SMEs, to help to understand the environment and circumstances and identify barriers and possible future ways to develop their sustainable and responsible operation. Based on the findings, the author suggests some practical recommendations to help businesses improve their CSR and SDGs engagement. Although SMEs are not expected to engage in CSR activities in Hungary, the European Union is constantly working on the future mandatory introduction of CSR. Preliminary research may make it easier to link CSR and the SME sector.

**Keywords:** corporate social responsibility; responsible SMEs; fashion industry; SDGs

## 1. Introduction

Short product life cycle, unpredictable demand, complex supply chain, inflexible processes, waste, nature exploitation, and rights abuse are only some of the words that are associated with the fashion industry nowadays. At the same time, this industry generates significant income and creates new jobs worldwide. However, if fashion companies do not conduct business in a fair way, they can endanger society and the environment as well. CSR (Corporate Social Responsibility) can help companies avoid harm by encouraging socially and ecologically responsible behaviour. Through management and stakeholder interaction, a CSR plan sets a strategy to support socioeconomic and environmental sustainability. Businesses should not engage in CSR in a strictly local context because they operate within an interconnected global context, which is witnessed by an increasingly crowded planet coping with major climate change challenges. Short-term business activities have undeniable consequences for the environment, society, and economy, which is why CSR with a long-term view is critical for the planet's health (Yadav et al., 2020; Tiep et al., 2021).

Hand in hand with CSR, sustainable development also surfaces. According to the UN, the SDGs can be the embodiment of the classic concept of sustainable development, which is: *"the development which meets the needs of the present without compromising the ability of future generations to meet their own needs"* (United Nations Secretary-General, 1987).

SDGs are a set of 17 goals, with almost 170 sub-targets, which span over the years 2015–2030, as shown in Table 2. The SDGs help individuals, communities, small enterprises, and huge organizations as well (Jones et al., 2016). The SDGs were created using the knowledge of global experts, the perspectives of governments, organizations, and institutions, as well as the voices of millions of individuals (Value Reporting Foundation, 2022). The 17

### Citation:

Körtvési, D. (2023). CSR and fashion SMEs: Do sustainable development goals matter?. *Prosperitas*, 10(2), 2. Budapest Business School. [https://doi.org/10.31570/prosp\\_2022\\_0025](https://doi.org/10.31570/prosp_2022_0025)

### History:

Received:	29 Apr 2022
Revised:	8 Jul 2022
Accepted:	26 Jul 2022
Published:	8 Sep 2022



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Sustainable Development Goals provide a great foundation for CSR initiatives. SDGs are based on current and future world concerns, in addition to the same basic aim as CSR, which is the well-being of society (Schönherr et al., 2017).

The question is which one is stronger than the other: CSR for SDGs or vice versa? This research explores the CSR's and SDGs' practical implementation at the level of seven Hungarian fashion SMEs. At this level, CSR, business ethics, and sustainable development are generally not institutionalized, but implemented freely and voluntarily by entrepreneurs.

## 2. Theoretical framework

Table 1. Articles on the relation and interconnection of CSR and SDGs. *Source: Author's elaboration*

Authors	Title	Publisher	Year	Keywords
Costa et al.	Corporate Social Responsibility through SDGs: Preliminary Results from a Pilot Study in Italian Universities	Administrative Sciences	2021	CSR; SDGs; sustainable development; institutionalization; strategic plan; performance measurement; university
Castillo-Villar	Identifying determinants of CSR implementation on SDG 17 partnerships for the goals	Cogent Business & Management	2020	Corporate social responsibility; sustainable development goals; cross-sector partnerships; UN 2030 agenda; quantitative
Nair et al.	Reprioritising Sustainable Development Goals in the Post-COVID-19 Global Context: Will a Mandatory Corporate Social Responsibility Regime Help?	Administrative Sciences	2021	COVID-19; coronavirus disease; SDG; sustainable development goals; CSR; corporate social responsibility
Sinkovics et al.	The business responsibility matrix: a diagnostic tool to aid the design of better interventions for achieving the SDGs	Multinational Business Review	2021	SMEs, MNEs, Suppliers, Responsible business, Corporate social responsibility (CSR), Sustainable development goals (SDGs), Multinational enterprise (MNE), Responsibility matrix, Small and medium-sized enterprise (SME)
Blagov and Petrova-Savchenko	Features of Corporate Social Responsibility in Russia Within the Framework of Sustainable Development	Corporate Governance	2021	Corporate sustainability, corporate strategy, Corporate social performance, Corporate social responsibility, Sustainable development goals, Russia Business model, corporate governance, Corporate social responsibility, COVID-19
Mattera et al.	Facing a global crisis - how sustainable business models helped firms overcome COVID	Corporate Governance	2021	Corporate social responsibility, COVID-19
Elalfy et al.	The Sustainable Development Goals (SDGs): a rising tide lifts all boats? Global reporting implications in a post SDGs world	Journal of Applied Accounting Research	2021	Sustainable development goals, corporate reporting, Global reporting initiative, Sustainability
Mattera and Alba Ruiz-Morales	UNGC principles and SDGs: perception and business implementation	Marketing Intelligence & Planning	2021	Strategy, Sustainable development, international business
Amoako et al.	Perceived firm ethicality and brand loyalty: the mediating role of corporate social responsibility and perceived green marketing	Society and Business Review	2021	Ethics, Sustainable development, green marketing, Corporate social responsibility, UN sustainable development goals, CSR, Ethical behaviour
Lorgnier et al.	Brands' perceived sustainable development goals: index development and applications with professional sport teams and fast-food brands	Service Business	2022	Perceived Sustainable Development Goals · Economic Development · Environmental Protection · Social Equity · Customer loyalty

The theoretical part of the research summarises and interprets the concept of corporate social responsibility (CSR), sustainable development (SD), including the United Nations Sustainable Development Goals (SDGs). The first phase of this research is based on literature that summarises the interconnections between the above, with a focus on their practical implementation regardless of sector or industry.

Then the paper discusses the current sustainable aspirations of the fashion industry and describes a brief international environmental assessment, highlighting EU efforts and illustrating why green change is needed in the industry as soon as possible, and also offers negative corporate examples. The theoretical conceptualization relies on the following articles, as summarised in Table 1.

The Scopus screening revealed that the literature is mostly concerned with analysing the above concepts in single studies from the early 2020s onwards. In a study, Castillo-Villar (2020) conducted a cross-sector partnership analysis in the context of the 2030 Agenda, identifying those CSR determinants that could contribute to the realization of SDG18 Partnership for Goals in universities. In addition to Castillo-Villar (2020), Costa et al. (2021) also placed the realization of goals and the study of the context of CSR in a university setting. In addition, the literature gives an example of a diagnostic tool to aid the design of better interventions for achieving the SDGs in the case of multinational companies through using a responsibility matrix model. Some articles also address the field of business ethics and brand loyalty in search of the mediating role of corporate social responsibility and perceived green marketing through the contribution of the SDGs (Castillo-Villar, 2020; Costa et al., 2021; Amoako et al., 2021). Some articles put the emphasis on the relation between perceived SDG regarding economic, social or environmental progress over the past 2 years of the COVID-19 pandemic and specifically focus on customers' perceptions (Lorgnier et al., 2022). At the same time, Mattera et al. (2021) outline sustainable business models for the clothing industry that not only support the concept of green transition but also wish to overcome the challenges that COVID-19 posed on the sector. Some articles already talk about a post COVID-19 era saying that reprioritizing the UN SDGs could serve as an effective tool for governments to provide complex solutions to the challenges caused by the pandemic and provide a framework for CSR to move forward (Nair et al., 2021). In their study, Sinkovics et al. (2021) created a business responsibility matrix to identify how the business sector can contribute to the SDGs, highlighting the role of the business model, which allowed for the classification of SME activity into different functional categories. Mattera and Ruiz-Morales (2021) stresses the importance of strategic planning, with the idea of internationalization, and the effectiveness of the UNGC management model to analyse the perception of CSR policies. Reporting regarding CSR and sustainability is always an issue, therefore Elalfy et al. (2021) are investigating the integrity of the SDGs, as part of the Global Reporting Initiative, and have found that larger companies more often report than smaller ones. Furthermore, publicly listed companies are more likely to demonstrate SDG attempts.

Before analysing the concepts in detail, two important conclusions can be drawn from the topics of the articles in the literature:

- The concepts of CSR and SDGs are gaining ground and are becoming both increasingly widespread and the subject of more extensive research;
- The number of studies relating to the fashion industry and SDGs implementation is low.

## **2.1. Corporate Social Responsibility**

Corporate Social Responsibility can be considered as a cohesive concept dating back to the late 1950s. It expanded in the 1960s, and originated from the U.S. An early definition of the CSR was formulated by (Davis, 1976), who described CSR as an obligation of decision-makers to protect and improve the social welfare of society along with its interests. That concept triggered a debate raising the question whether corporations should go beyond profit and be concerned with social and environmental expectations by way of exhibiting ethical corporate behaviour (Blagov & Petrova-Savchenko, 2021). On top of that, Carroll (2016) suggests a four-dimensional CSR concept, which equally reflects economic, legal, ethical and philanthropic pillars (Carroll, 2016).

Nowadays, CSR promotes value creation for all stakeholders (Fernández-Guadaño & Sarria-Pedroza, 2018; Mulyadi and Anwar, 2012) while keeping the businesses' profit-making motive. However, this concept cannot be considered new since Dowling (1993) long ago recognised that a corporation's vision and mission, applied strategy and culture strongly relate to value creation through exerting positive effects on the society (Dowling, 1993). In Porter's (1985) book, the author refers to value creation through value chains, and embraces all

activities that are carried out by a company (Porter, 1985). Tian et al. (2021) suggest that there is a significant and positive link between CSR and different stakeholders, which is presented in Figure 1.

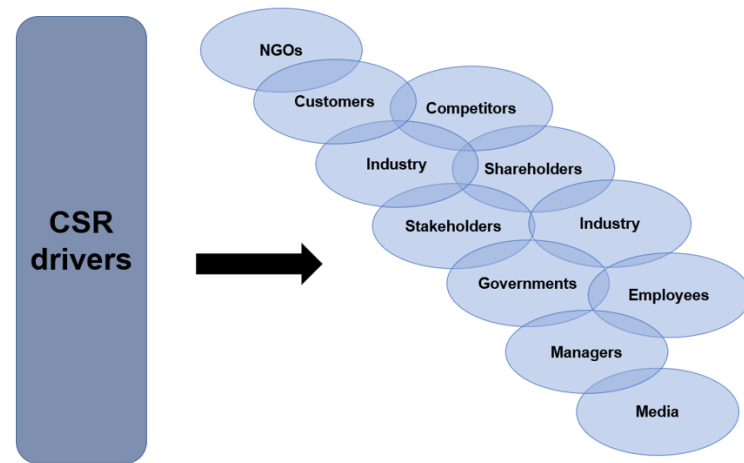


Figure 1. The model of CSR drivers. Source: Tian et al. (2021)

Besides the drivers of CSR, Sidhoum and Serra (2018), Kim and Lee (2018), and Park and Ha (2020) summarise several benefits that firms might have by applying CSR. Firms positively impact society by reducing poverty, discrimination, inequality, and reckless consumerism, which extends to corporations' potential customers. By engaging various groups, such as disadvantaged people for example, businesses may expand their market. There is a lot of factors, such as brand and reputation, customer satisfaction and loyalty, purchase intention, financial performance (Sidhoum & Serra, 2018), accountability and transparency (Kim & Lee, 2018; Park & Ha, 2020) that might be enhanced by CSR attempts. Furthermore, CSR activities positively contribute to the development of management, ethical requirements, mutual benefit, and, finally, to the preservation of the future of next generations. According to Gholami (2011) and Juscius and Jonikas (2013), social welfare and corporate success must walk hand in hand, thus CSR incentives should produce shared value for both parties.

Even CSR activities suffered from the worldwide Coronavirus epidemic, which underlined the necessity of such policies. Some firms remained committed to their idea of ethics in the face of the crisis, while others "stepped up" and supported their society with all the resources at their disposal (He & Harris, 2020). Others took advantage of the situation and tried to earn short-term profits. The long-term implications of such short-term profiteering, on the other hand, can result in brand damage or, in a worse case, in the loss of opportunities to advance their public reputation and image. On the whole, it seems that, due to the pandemic, corporations have been forced to choose between contributing to social aspects, satisfying their expectations, or focusing on their own survival. Some businesses have chosen to utilize the SDGs as a roadmap to strike a balance between their own interests and the well-being of society (García-Sánchez & García-Sánchez, 2020).

## **2.2. CSR and Sustainable Development: the role of sustainable business models**

The CSR concept leads to the interpretation of Elkington's Triple Bottom Line (TBL) concept. The TBL theory assumes that corporations should find an optimal balance between people, profit, and planet (Elkington, 1994). According to the TBL theory, long-term success might be guaranteed if companies consider external social and environmental aspects of their operations as part of their core of strategic planning. In addition, a holistic perspective is applied through establishing a strong management system to get a bigger picture about the company's external environment. In this way, companies can achieve sustainable development (Norman & Macdonald, 2004; Venkatesh, 2010). França et al.'s (2017) research lists several indispensable elements that should be taken into account when developing a strategic approach:

- infrastructure involving key activities, key partners and resources;
- value proposition;
- communication channels;
- and financial aspects such as costs and revenues (França et al., 2017).

According to Battisti and Iona's (2009) assumption of the multidimensional nature of the business model, there is a complex relationship between CSR and productivity variables. Therefore, to enhance sustainable business development, to generate long-perspective corporate and brand reputation as well as financial gains, businesses might consider França et al.'s (2017) business model variables coupled with Teece's (2010) five elements. This five-element approach is substantially identical to França et al.'s (2017) model because it focuses on strategic planning. Teece (2010) considers that firms have a value creation role that might contribute to corporate responsibility and sustainability:

1. identifying the market segment targeted with the product or service;
2. determining benefits that the consumer will obtain with the purchase;
3. determining technologies and features to be incorporated in the product or service;
4. ratify available revenue streams; and
5. establish mechanisms to capture value (Teece, 2010).

D'Amato and Roome (2009) concluded that management innovation serves as a good framework for (1) corporations' understanding of CSR, (2) for interpreting sustainable development at a corporate level, and (3) for the role of business in society. Based on those findings, Mattera et al.'s (2012) research assessed the impact of innovation and CSR strategies. Their conclusion showed that firms' incorporation of stakeholders' interests into their knowledge and value creation process results in a positive impact. Other writers, such as Brunton et al. (2015), looked at communication elements and discovered that while corporations acknowledge the need to engage in CSR, it is equally critical for them to ensure that these actions are communicated effectively. According to Visser (2010), environmental variables can impact an organization's flexibility and ability to adjust to changing circumstances, which can thus lead to a more sustainable business model. Overall, these writers demonstrate how businesses can create a win-win situation by incorporating stakeholders' interests into the value generation process and provide a groundwork for a long-term business model (D'Amato & Roome, 2009; Mattera et al., 2012; Brunton et al., 2015; Visser, 2010).

Given the scarcity of resources, it is critical to comprehend how business models may be made more sustainable for the preservation of humanity's well-being while also preserving natural resources. To do so, alternative techniques to establishing relationships between value generating elements and long-term sustainable development should be sought.

### **2.3. The UN's Sustainable Development Goals and Corporate Social Responsibility: Complementary relationship or conflict?**

The analysed conceptual framework raised the question whether CSR serves as a good framework for the implementation of SDGs' or vice versa.

When the SDGs were accepted by all the UN member states in 2015 (United Nations [UN], 2022a) and gradually became adopted into various directives and principles over the years, it became even clearer that, in order to achieve the goals, the contribution of national governments and civil society organisations and also individuals is essential for achieving the targets. Where are the companies here? CSR is important for attaining sustainability, but self-driven contribution to SD also supports the Sustainable Development Goals. Sustainable development encompasses the previously listed elements such as ethics, human rights, and corporations, and of course covers the economy, society and environment. Beyond that, CSR is concerned with volunteers and charity programs, and brand reputation as well. Sustainable development achieves a balance between serving the immediate needs of corporations and ensuring the future of humans and natural resources. However, a thorough plan is required to deploy financial assets for CSR and prioritize the SDGs' goals in terms of their urgency. Corporations' contributions might be considered an attempt with a vital role to the

accomplishment of the SDGs by 2030. In order to fulfil social responsibilities, corporations must adapt to future needs and become more transparent and accountable. SDGs might serve as a blueprint in a fast-changing and unpredictable corporate world. SDGs are much broader and more forward-looking than individual firms might be, which results in more responsible and sustainable business. Businesses do not only help to achieve the SDGs, but they also help to support their realisation through innovative ideas and actions. Furthermore, corporations have the resources, manpower, and technology to achieve SDGs, which makes corporations societally responsible. The SDGs also have the advantage of creating a complicated agenda that addresses practically all of the world's environmental, economic, and social concerns and seeks answers to them (Schönherr et al., 2017; Gupta, 2019; Mulik, 2021; Sideri, 2021; Fallah Shayan et al. 2022).

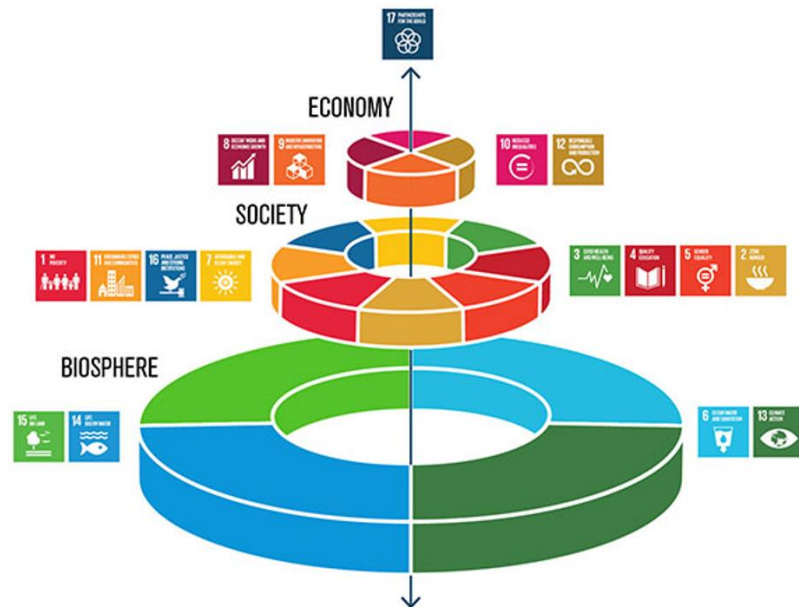


Figure 2. The UN SDGs according to their scope and focus.  
Source: Stockholm Resilience Centre (2016)

As Figure 2 shows, the SDGs attempt to address diverse global issues relating to the environment, society and economy. At the top, there is one universal Goal linking the 16 further goals, creating partnerships involving governments, NGOs, civil societies, business partners and individuals as well (Stockholm Resilience Centre, 2016). The SDGs have been attacked for being based on a Western, capitalist, and modernist mindset (e.g., Koprina, 2016; Regmi & Walter, 2017). SDGs, according to these critics, do not always fit with the socio-cultural and economic fabric of non-Western, developing countries. According to sceptics, SDGs are most likely to disrupt, if not completely fail, sustainable practices. SDGs help eliminating conventional ideas and behaviours, according to Regmi and Walter (2017), because new approaches are assumed to deliver sustainability. Furthermore (Pieterse, 1996), criticized the modernist theory's ethnocentric approach. As a result, while the SDGs are admirable goals, many critics think the way these goals are supposed to be realised is not different or more outstanding compared to previous attempts. As a result, SDG program implementers will need to take steps that are compatible with the local environment and society. According to (Nwani & Osuji, 2020), achieving the SDGs requires public-private cooperation. Given the financial and logistical resources required to implement and carry out plans to attain the SDGs, it is not unreasonable to see corporate firms playing a part in this attempt. This logic is especially relevant in environments marked by institutional voids, in which institutions are weak or non-existent and thus fail to carry out their duties (Mair & Marti, 2009).

Lepoutre and Valente (2012) investigate the function of CSR in environments where institutional voids exist, as well as examined how concerned businesses might create responsible business practices. In this context, Amaeshi et al. (2016) show how – specifically in institutionally weak environments – business ethics and the demand for social legitimacy are major drivers of CSR efforts. CSR is viewed by the United Nations as a development instrument that may be used to address a variety of socioeconomic injustices. Corporations

promote themselves as socially responsible by linking their business image with social concerns (Alvarado-Herrera et al., 2017). CSR is driven by economic considerations rather than environmental concerns. Stakeholders care about social sustainability because it has the potential to connect with a company's environmental and economic goals (Galuppo et al., 2014). The SDGs implicitly rely on CSR strategies; hence, CSR can be a useful instrument for achieving the SDGs. Chintrakarn et al. (2016) discover that, as a result of similarities in their social features, enterprises located in neighbouring countries have similar CSR initiatives. Furthermore, they believe that CSR programmes with a nationwide range are likely to be comparable due to similarities in the social features of the country concerned. According to Abdelhalim and Eldin (2019), the lack of a defined institutional structure that permits state participation in promoting CSR results in SDGs' non-alignment with CSR. Moreover, regulatory impact by governments and local authorities on CSR could encourage the private sector to engage in strategic CSR (Lepoutre & Valente, 2012; Amaeshi et al., 2016; Ghosh and Chakraborti, 2011; Alvarado-Herrera et al., 2017; Galuppo et al., 2014; Chintrakarn et al., 2016; Abdelhalim and Eldin, 2019; ElAlfy et al., 2020).

Furthermore, Hoque (2018) found that in a voluntary CSR regime companies are more likely to use CSR as a public relation (image-building) exercise than for addressing societal well-being. According to the Sustainable Development Goals' focus on CSR, a stronger link between CSR and the SDGs would be more desirable.

#### **2.4. The good and the evil: which one is the fashion industry?**

Although the European Union is constantly striving to promote CSR and has already adopted directives in the field of sustainable fashion, these are more likely to be at the level of recommendations than concrete regulations. One of the most high-profile EU moves was in 2014, when 3 directives were set out covering the life cycle of clothing, the principles of recycling and circular economy, and raising awareness among consumers (European Commission, 2014). Expressing hopes for a fashion that can be recycled and is durable in quality, it seems that in March 2022 the EU outlined proposals to reshape the fashion industry and align it with sustainable practices. This proposed strategy covers the supply chain from design through production to disposal and expands on existing programmes and frameworks while flagging a number of areas that require further investigation. The EU's target is aligned with the European Green Deal, which aims to make growth more sustainable, climate-neutral, energy- and resource-efficient, and is also aligned with the Circular Economy Action Plan 2020 and the EU Industrial Strategy Update in 2021 (European Commission, 2022).

Good examples can be found concerning SDGs and the fashion industry as well. SDGs for better fashion was created and piloted by the REGENERATE Fashion LLC to support voluntary commitment to businesses' and designers' SDGs and their fulfilment. Participation in the programme significantly contributes to SDG 17 (Partnerships for the goals) and the cooperation is also promoted by the UN Partnership Platform (UN, 2022b). The programme provides a basis of my analysis; for this reason, the current research results will be compared along the questions whether (1) fashion SMEs have the same focus as large companies (2) they have any concrete actions related to the highlighted goals and (3) why they focus on any of the Goals?

Those events that truly underpin the need for a radical change in the industry are bad examples: these usually generate media scandals, which in some cases can lead to a boycott by customers.

A group of Danish journalists revealing that the world-famous Swedish brand H&M have burnt nearly 12,000 tonnes of unsold clothes a year since 2013. Not only does this almost unsustainable act have a huge impact on the environment, but it also raises the question of why these items of clothing were not donated to needy groups. The brand's excuse was that the ever-changing demand made it difficult to determine production volumes and the clothes were not in a condition to be donated to charities. This unsustainable accusation was not only levelled at H&M, but also at luxury brands such as Michael Kors and French Louis Vuitton (Chauvel, 2022).

However, it is not only sustainability that is worth talking about, but also ethics. GUCCI caused indignation in 2020 during a summer fashion show when one of the models protested "Mental health is not fashion" written on her hand. The case caused a huge scandal, not only among experts, journalists, and models, but also among consumers, who claimed that mental

illness is real, and the suffering of the people experiencing it should not be a matter of trivialities (Mettler, 2019).

A synthesis of concepts and the need to urgently reform the fashion industry formed the research question of the present research:

***RQ. To what extent and in what way do Hungarian fashion SMEs contribute to the achievement of the UN Sustainable Development Goals?***

### 3. Research methodology and sample

The current research is a qualitative one as defined by Grosseohme's (2014) concepts. According to these notions, qualitative research is market research that applies open-ended and conversational communication for obtaining data purpose and seeks to answer the question "why". One-to-one interviews, focus groups, case study research, etc. are the most frequent and well-known methods of information collection. This study is based on a semi-structured in-depth interview with the owners of seven small and medium-sized fashion enterprises. The interview method has several advantages and limitations. By personalizing the method of data gathering at any type of interview helps not only to focus on verbal communication but to capture the non-verbal signs such as facial expressions, gestures, with the possibility of immediate feedback (Denzin & Lincoln, 2008), which generates richness of data (Denscombe, 2014). At the same time, a less reliable interview might lead to bias with interpretation difficulties, which is one of the most challenging parts of interviewing (Latvala & Janhonen, 2000).

To carefully prepare the interview in line with the research question and the literature review, Mason's (2002) and Johnston's (2014) concepts were taken into consideration to apply effective techniques covering good social skills, active listening, and reflection, furthermore, more structural thinking and preparation by applying the following steps:

- reviewing secondary data;
- well-justified selection of interviewees;
- detailed preparation and constant work on interview questions;
- ethical concerns, such as permission, data gathering, and data protection;
- any occurring costs;
- language barriers if there are any (Mason, 2002; Johnston, 2014).

Following the CARL framework of reflection and interview method, Mason's (2002) and Johnston's (2014) lists can be further broadened with a degree of freedom to speak, allowing room to share one's own ideas, experiences and preferences, gain as much information as possible over the time when the interviewer and interviewee interact. Moreover, it might be beneficial if the interview participants can express their feelings (University of Edinburgh, 2018).

The research sample involved seven small and medium-sized enterprises actively working in the fashion industry. These seven companies were selected based on a preliminary content analysis of their official websites to obtain background information, mostly focusing on their vision and mission statements, identifying values that reflect sustainability, corporate sustainability, responsibility and/or ethical dimensions of their activities. The number of reviewed companies was fifteen at the recommendation of Fashion Revolution Hungary, a local group of expertise dealing with fostering dialogues and good practices among Hungarian fashion businesses. It is important to highlight that interview were conducted with the owners and/or brand founders.

Even if the business activities of the analysed firms are different, the research takes into consideration some common points of the enterprises:

- Concurrently owners and co-workers: the founders have a crucial role in the businesses' everyday life. Chu (2009) discussed to what great extent the fact that the founder is one of the co-workers influences corporation, specifically an SME's operation, value-focus, and decision-making processes.



- Sustainability first: the content analyses gave a theory-based impression that companies function with the purpose of achieving change and help transition in the industry.
- Is material of key importance? Previous research has overwhelmingly shown that Hungarian fashion SMEs prioritise environmental sustainability, which they justify mainly through the choice and use of suitable, conscious, and sustainable materials. The SMEs included in the current research not only focus on the environmental pillar of sustainable development but also disclose their social and economic sustainability actions on their online platforms.

As a first step of data collection, specified criteria were taken into consideration:

- gender (male/female);
- age group (18-25; 26-35; 36-45; 46-55; 55+);
- level of education (lower than high school, high school, bachelor's degree, master's degree, PhD, other);
- years of being an entrepreneur (0-5; 6-10; 11-15; 15+).

	A : Gender	B : Age group	C : Education level	D : Years of being entre...
1 : Interviewee_1	Female	26-35	Bachelor degree	6-10
2 : Interviewee_2	Female	26-35	Master degree	0-5
3 : Interviewee_3	Female	36-45	Master degree	11-15
4 : Interviewee_4	Male	18-25	Bachelor degree	0-5
5 : Interviewee_5	Female	26-35	Other	6-10
6 : Interviewee_6	Female	26-35	Other	0-5
7 : Interviewee_7	Female	26-35	Master degree	6-10

**Figure 3. Characteristics of the research sample.**

*Source: Author's elaboration based on NVivo analysis.*

During the data collection, special attention was paid to the social and demographic characteristics of the respondents, as these were considered as determining factors in the analysis. As the Figure 3 shows, six out of seven interviewees were female, mostly between the age group of 26 up to 35. 71% has university qualification, such as a bachelor's degree (40%) or a master's degree (60). The last column represents the years of being an entrepreneur. In this category, the number of those belonging to the groups of 0-5 and 6-10 are equal, while one of the interviewees has been in the business for more than 11 years. There was no one with 15+ years of experience as owner of a fashion SME.

#### 4. Research results

For the analysis, the interviews were transcribed to capture original phrases, ideas, ways of thinking and annotation was used to organise the data, conceptualizing was effected by grouping data and coding them, then data segmentation and segment analysis with NVivo were carried out.

The analyses gave a broad picture of the interviewees' understanding of sustainability, what precisely sustainability means for the owners when they run a responsible company on a daily basis. More importantly, the research also yielded relevant findings on the relationship between the SDGs and sustainability. The responses revealed 1) how well-informed Hungarian fashion SME owners are about the SDGs, 2) whether these goals are decisive or critical from a business point, 3) where the owners put the benchmark and focus, 4) whether the owners have any day-to-day activities that contribute to SDG implementation and the interviews also 5) helped to map drivers and motivators why companies should engage with the SDGs in the future.

### What really matters

In this section, research results are presented in detail, which illustrate whether Hungarian fashion SMEs are SDG-sensitive. If they are, where is their focus, and this focus is also compared with the international context. It is also analysed what Hungarian fashion SMEs specific ambitions are, both direct and indirect, whether they are committed and purposeful or whether their business activities are linked to one of the goals.

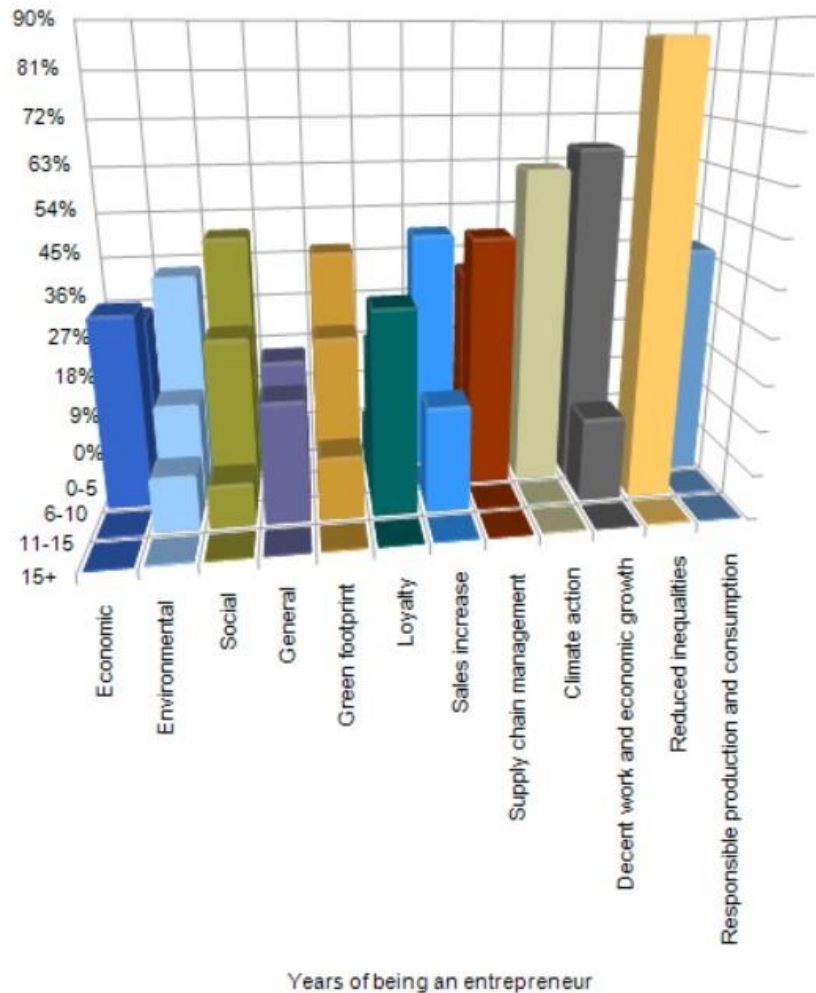


Figure 4. Identified values linked to socio-demographic characteristics.  
 Source: Author's elaboration based on NVivo analysis.

One of the most interesting results of the research is that the interviews allowed for the identification of 12 commonly values mentioned during the interviews, which were then transformed into codes, namely: economic, environmental, social and general aspects of sustainability, green footprint, customer loyalty, sales increase, supply chain management, climate action, decent work and economic growth, reduced inequalities and responsible production and consumption. These values were mentioned at least once during all interviews in relation to fashion SMEs' CSR and sustainability practices. Figure 4 groups and pairs up entrepreneurs in different categories according to the number of years of being and entrepreneur and the values they are sensitive to They identified these values as important factors in the life of a sustainable fashion business. Group A (0-5 years) clearly highlights decent work and economic growth, sales increase, and social and environmental aspects of sustainability, and the green footprint while Group B (6-10 years) rather puts the focus on economic and the general aspect of sustainability. In contrast, the group with more years in the profession, Group C (11-15 years) prioritises customers' loyalty and reduced inequalities.

### Assessing the SDGs' focal points among Hungarian fashion SMEs: way of thinking vs. actions

The Un Partnership Platform introduced in the theoretical part serves as the basis of the comparison: the resulting data are summarised in Figure 5. The programme is announced and advertised by the United Nations, linking SDG 4 (Quality education), SDG 9 (Innovative industry and infrastructure), SDG 12 (Responsible consumption and production), and SDG 13 (Climate action) directly to the fashion industry helping green transition and the development of a more sustainable industry (UN, 2022c). In the light of this, the current research assessed where the Hungarian fashion industry puts the focus both in terms of theory and practice. The list created by the interviewees is much broader, as the middle column illustrates. SDG 1 (No poverty), SDG 8 (Decent work and economic growth), SDG 10 (Reduced inequalities) and SDG 17 (Partnership for the Goals) appear as targets that require more action to work towards a responsible and sustainable business. Theoretically, businesses emphasise economic related goals rather than goals with an environmental focus. However, the interviews showed that practically fashion SME owners are more experienced in environmental sustainability than in economic actions.



Figure 5. Comparing the SDGs focus of UN Partnership Platform vs. Hungarian fashion SMEs.  
Source: Author's elaboration.

The interviews also revealed that the interviewed SMEs' owners are engaged in activities that serve some purpose to achieve SDGs. In this case, the list was much narrower than a theoretical one, with some overlap. Based on the examples, 3 goals were highlighted: SDG 12, SDG 13 and SDG 17. Concerning SDG 12, all the SMEs produce or sell items of clothing made from vegan or organic materials, thereby minimising industrial waste. SDG 13 is interesting because it seemed to be a point of contention in the discussions. During the specific questions and exploratory interviews, none of the interviewees mentioned the importance of fighting climate change. However, in the concrete actions, it was revealed that they had an ambition to this end. For example, some of the businesses have been awarded sustainability or ethic-related certificates, such as the EU Eco Label and Textile Exchange.

*"...I have been member of an organisation, a kind of a certifying body, since 2017, and I think it was one of the best choices and investments I have made. They assess my business's carbon footprint..."*, one of the interviewees said. Notably, the certification was awarded by the Carbon Trust, which not only continuously monitors a business' carbon footprint, but also gives advice and shares best practices on how to further reduce the business's footprint in the future.

On the role of cooperation in their operations, emphasising the importance of SDG17, one of interviewees said: *"...We hear about most of the opportunities at business gatherings or forums. Maybe at the Hungarian Fashion Week..."*. The results show that local and regional cooperation is the most effective and efficient way for fashion SMEs. In their case, it is often not only about information exchange or innovative cooperation, but also about survival: *"Industry is still dominated by big companies. If we play for survival, we have to stick together..."* – which was a common answer from interviewees.

Referring to the selection of the research sample, for the analysed companies the environmental pillar is essential. This was explained when the discussion at the interview turned to the implementation of the Climate Action goal: “...I am a designer first, then an entrepreneur. I’m fascinated by what the material can do, what I can create through it. If it’s sustainable or organic, then everybody wins...”, one of the interviewees said.

### **Motivators as the engine of the implementation of SDGs**

In the course of the interviews, almost all interviewees articulated why more work on the SDGs was needed in the future. As a result, the points mentioned could be grouped into four categories, as detailed below.

#### **Investments**

SME owners expect that future investments, whether it is the mobilization of financial resources, technology, data, capacity building or other, will flow toward those companies and will seek those partners that show some attempt to realise SDGs. Furthermore, this investment is two-sided. Not only do such companies look forward to such investments, but they believe that in the future they would also support, either through volunteering or financially, a purpose, programme, organisation, etc. that serves the UN’s goals in the long term.

#### **The road map role**

SME owners believe that at the moment communication from local authorities and organisations is very poor and they do not feel adequately supported in terms of either material or information flow. As 2030 comes soon, all UN Member States will need to react faster and faster to achieve the targets. Furthermore, there is another urgent issue: how to change the way of thinking in order to facilitate a green shift. They believe that this transition can be greatly supported by the SDGs as they have been adopted as a very detailed agenda.

#### **Future policy direction**

Policy developments were raised by interviewees in relation to the previous point. They believe that future policy and industry decisions will largely reflect the SDGs. In order for the sector to be able to respond to these changes as soon as possible, they believe that it is worth actively addressing the SDGs now and considering them as a business goal to be achieved.

#### **Stakeholder expectations**

SME owners believe that companies that align their priorities with the SDGs can built up and validate a stronger commitment of customers, employees and other stakeholders. As such, they believe that the implementation of the SDGs is currently the best way to meet societal expectations and balance the environmental pillar. They believe that consumers have already become more sensitive to sustainable products in recent years. In the case of a small business, responsibility, customer loyalty, and quality products are essential elements of business policy.

## **5. Conclusions**

The literature review provided insights into understanding essential concepts in today’s business society such as CSR or sustainable development. In the current research, with respect to the fashion SME sector, the UN SDGs’ presence and roles were analysed concerning the ways to achieve sustainable development. The literature review revealed that there are some conflicting points and arguments over the UN attempt to accomplish sustainable development: establishing these goals has proven to be an unprecedented movement, and it is not enough to alleviate environmental, economic and social problems.

The research looked at seven Hungarian SMEs and mapped their sustainability practices in order to understand where they place the SDGs in their way of thinking and

operations, whether they monitor SDGs at all, whether they attach concrete meanings to them, and more importantly, whether their business activities serve the implementation of SDGs.

The study revealed varied answers to the research question of to what extent and how Hungarian fashion SMEs contribute to the achievement of the UN Sustainable Development Goals.

It also looked at the socio-demographic aspects of entrepreneurs from a tangential perspective and found that although they focus on different aspects of sustainability, it is an important value in their business. Furthermore, concerning sustainable businesses, all interviewees were aware of the SDGs' ambitions and considered them to be important. It became apparent that Hungarian fashion SMEs have strong awareness of the UN Sustainable Development Goals. The research results showed that, compared to international benchmarks, the fashion industry's perception of the SDGs is much more diverse than that of the examples offered in the UN Partnership Platform. At a theoretical level, the focus was surprisingly more extensively on economic goals, despite the fact that fashion SMEs' activities are largely environmentally sustainable. One of the important findings was that there are differences between the theoretical and practical realisation of the objectives, with the latter being achieved on a much smaller scale, in particular, with a focus on cooperation, responsible consumption and production, as well as climate action.

The research found it important to identify the motivators that may be of key importance for the Hungarian fashion SME sector in order to make recommendations to stakeholders on why the UN SDGs are worth addressing in practice. Hungarian fashion SMEs see this as a business opportunity to help them meet both economic and social expectations. These SMEs also consider this as an investment guide, through which they can also influence policy making, and perhaps even their future adaptation of SDGs.

### Limitations and future directions

Only seven companies have been involved in the current research, and a larger sample should be considered in the future. However, when expanding the research, it is worth taking into account not only the number of enterprises included but also their place of business (e.g., for case studies from other EU countries). It may also be of interest to introduce a mixed method approach, as a survey could reach a higher number of sustainable and non-sustainable small and medium-sized enterprises in the fashion industry, thus bringing focus on the SDGs even more to the fore. In future research projects, it is worth considering whether the analysis should target enterprises or entrepreneurs. Although my research also addressed the ways the entrepreneur's personality and mindset affect business decisions, this perspective has not been fully explored.

**Funding:** This research received no external funding.

**Conflicts of Interest:** The author declares no conflict of interest.

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